

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Andrew Cantwell, Assistant Superintendent, Administrative Services

PREPARED BY: Mariam Abdelhamid, Ph.D., Director of Fiscal Services

SUBMITTED BY: Terri Ramirez-Adams, Senior Administrative

DATE: June 18, 2025

SUBJECT: Second Reading of the District's 2025-2026 Proposed Budget

Background:

The Burbank Unified School District must prepare an annual budget for the fiscal year July 1 through June 30 which must be reviewed and approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

Discussion/Issues:

The Board of Education will conduct a public hearing on the 2025-2026 Budget of the District for the year ending June 30, 2026. Final Adoption will be on June 18, 2025 as required by Education Code Section 42103 and 52062.

Fiscal Impact:

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory time lines would lead to the County withholding funding until it is received, including payroll.

Recommendation:

Andrew Cantwell, Assistant Superintendent, Administrative Services, will report on the District's 2025-2026 Proposed Budget, as presented.



BURBANK UNIFIED SCHOOL DISTRICT

Equity and Excellence

**Office of Administrative Services
2024-25 Estimated Actuals and
2025-26 Proposed Adopted Budget**

Revenue Assumptions

The following revenue assumptions are for estimated actuals 2024-25, the proposed budget 2025-26 and the multi-year projection for fiscal years 2026-27 and 2027-28.

Based on the Governor's May Revision of his proposed 2024-25 budget and per the Los Angeles County Department of Education (LACOE), Burbank USD is projecting its Local Control Funding Formula (LCFF) revenues based off of AB 1948. School districts will be funded on the greater of current year, prior year, or the average of the most recent three-year prior years' ADA. Burbank USD is experiencing declining enrollment due to the effects of COVID-19 and is utilizing the average of the most recent three-year prior years for its ADA projection.

Projected Funded ADA – based on AB 1948 and 94% of Enrollment

2024-25	2025-26	2026-27	2027-28
13,519	13,322	13,189	13,057

Combined Unrestricted and Restricted Overview:

	Estimated Actuals 2024-25	Proposed Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
LCFF Source Revenues	\$165,266,871	\$170,073,136	\$174,022,360	\$178,649,839
Federal Revenues	\$7,309,412	\$7,984,906	\$7,905,057	\$7,826,006
Other State Revenues	\$29,743,766	\$31,192,954	\$26,929,896	\$26,929,896
Other Local Revenues	\$4,956,346	\$4,131,026	\$4,097,216	\$4,097,216
Total	\$207,276,395	\$213,382,021	\$212,954,529	\$217,502,957

The details of revenue projections are as follows using information from Governor Newsom's May Revise Budget: Local Control Funding Formula Revenue (LCFF) is comprised of State Aid, Property Taxes and Education Protection Account (EPA):

- State Aid

Grade	2025-26 Base Grant Rate per ADA COLA – 2.30%	2026-27 Base Grant Rate Per ADA COLA – 3.02%	2027-28 Base Grant Rate Per ADA COLA – 3.42%
K-3	\$10,256	\$10,566	\$10,927
4-6	\$10,411	\$10,725	\$11,092
7-8	\$10,719	\$11,043	\$11,421
9-12	\$12,423	\$12,798	\$13,236

- Property Taxes and other local revenue

- Projected Property and other local revenue for 2024-25, 2025-26, 2026-27 and 2027-28
 - \$71,651,717

- Education Protection Account (EPA) is received quarterly in September, December, March, and June and is a component of the total LCFF entitlement. The District pays certificated salaries and related benefits, as the appropriate use of this funding, pursuant to Section 36 of Article XIII of the California Constitution.

- EPA funding for 2025-26, 2026-27 and 2027-28 are estimated to be:
 - \$27,095,803
 - \$26,094,836
 - \$26,269,980

- Supplemental and Concentration Grant Funding is received for:

- Students who are English Learners
 - Students who receive free or reduced-price meals
 - Foster Youth

- To receive Supplemental Grant Funding, Districts need to have an unduplicated pupil count of 20%. Districts need to have an unduplicated pupil count of 55% or greater to receive Concentration Grants Funding. Burbank USD only receives Supplemental Grant Funding. It is important to note that Burbank USD, in addition to its decline in overall enrollment, is also experiencing a drop in the percentage of English Learners, families whose income allows eligibility for free or reduced-priced meals, and foster youth pupils. This decline in projected unduplicated pupil count is as follows:
 - The details of how the funds are to be spent are outlined in the Local Control Accountability Plan (LCAP)

Estimated Actuals 2024-25	Projected Adopted Budget 2025-26	Projected 2026-27	Projected 2027-28
37.30% Unduplicated	38.37% Unduplicated	38.27% Unduplicated	37.89% Unduplicated
11,440,151	11,970,073	12,216,541	12,426,579

Restricted Revenue

Restricted Federal funding

	Estimated Actuals 2024-25	Proposed Adopted 2025-26	Projected 2026-27	Projected 2027-28
Special Education Entitlement	\$3,236,221	\$3,236,221	\$3,203,859	\$3,171,820
Special Education Discretionary Grants	\$211,370	\$211,370	\$209,256	\$207,163
Title I, Part A, Basic	\$1,943,553	\$1,783,154	\$1,765,323	\$1,747,670
Title II, Part A, Supporting Effective Instruction	\$309,658	\$260,000	\$257,400	\$254,826
Title III, Immigrant Student Program	\$129,344	\$99,500	\$98,505	\$97,520
Title III, English Learner Program	\$309,282	\$235,000	\$232,650	\$230,324
Other Every Student Succeeds Act	\$303,561	\$130,000	\$128,700	\$127,413
Career and Technical Education	\$87,961	\$87,961	\$87,081	\$86,211
All Other Federal Revenue	\$778,463	\$1,941,700	\$1,922,283	\$1,903,060

Restricted State Funding

	Estimated Actuals 2024-25	Proposed Adopted 2025-26	Projected 2026-27	Projected 2027-28
Special Education Master Plan	\$12,246,177	\$12,246,177	\$12,123,715	\$12,002,478
Mandated Costs Reimbursements	\$662,182	\$690,510	\$683,605	\$676,769
Lottery - Unrestricted and Instructional Materials	\$3,793,881	\$3,760,575	\$3,722,969	\$3,685,740
Expanded Learning Opportunities Program (ELO-P)	\$3,750,139	\$3,750,993	\$3,713,483	\$3,676,348
After School Education and Safety (ASES)	\$691,995	\$315,395	\$312,241	\$309,119
Career Technical Education Incentive Grant Program	\$600,000	\$600,000	\$594,000	\$588,060
Arts and Music in Schools (Prop 28)	\$1,869,911	\$1,795,115	\$1,777,163	\$1,759,392
All Other State Revenue	\$6,129,481	\$8,034,189	\$7,953,847	\$7,874,309

Expenditure Assumptions

The following expenditure assumptions are for Estimated Actuals 2024-25, the proposed budget 2025-26, and the multi-year projection 2026-27 and 2027-28

Combined Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Estimated Actuals 2024-25	Proposed Adopted 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Certificated Salaries	\$85,129,071	\$83,383,251	\$83,743,493	\$84,305,520
Classified Salaries	\$38,225,031	\$40,148,653	\$40,598,318	\$40,843,019
Employee Benefits	\$49,028,123	\$52,363,769	\$53,198,298	\$54,360,003
Books & Supplies	\$6,581,336	\$9,368,170	\$6,420,420	\$6,470,435
Services/Other Operations	\$41,334,610	\$41,046,634	\$40,573,389	\$40,900,632
Capital Outlay	\$2,527,580	\$187,964	\$187,964	\$187,964
Other Outgo (excluding indirect)	\$1,556,385	\$1,250,000	\$1,250,000	\$1,250,000
Other Outgo (Transfers of Indirect Costs)	-\$657,079	-\$780,996	-\$780,996	-\$780,996
Total	\$223,725,057	\$226,967,445	\$225,190,886	\$227,536,577

Salary step and column – Each employee is hired at a specific salary range known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement:

Step / Column	Estimated Actuals 2024-25	Proposed Adopted 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
BTA Increase	\$905,543	\$883,935	\$834,242.02	\$839,655
CSEA Increase	\$442,406	\$466,443	\$440,221.10	\$443,077
BASA Increase	\$121,341	\$125,204	\$118,165.17	\$118,932

Employee Salary, Benefits, and Statutory Benefits:

- Health and welfare have been calculated for Estimated Actuals and Proposed Adopted Budget. For the multi-year projection, a mid-year increase in rate of 7% has been projected.

The following table represents the contribution obligation to statutory benefits:

	Estimated Actuals 2024-25	Proposed Adopted 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
PERS	27.05%	26.81%	26.90%	27.80%
STRS	19.10%	19.10%	19.10%	19.10%
OASDI	6.20%	6.20%	6.20%	6.20%
SUI	0.05%	0.05%	0.05%	0.05%
OPEB	0.30%	0.30%	0.30%	0.30%
MEDICARE	1.45%	1.45%	1.45%	1.45%
W/C	2.40%	2.40%	2.40%	2.40%

General Fund Contributions

Program contributions from General Fund Unrestricted to Restricted:

	Estimated Actuals 2024-25	Proposed Adopted 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Special Education	\$36,595,868	\$43,196,081	\$43,457,439	\$43,718,797
On-Going and Major Maintenance	\$6,752,503	\$6,869,352	\$6,910,915	\$6,952,478
Rental of District Property	-\$281,486	-\$283,706	-\$285,423	-\$287,139
City of Burbank- Joint Use	-\$263,758	-\$199,040	-\$200,245	-\$201,449
Retiree Benefits	\$2,401,422	\$2,000,000	\$2,012,101	\$2,024,202
Total	\$42,803,127	\$49,582,687	\$49,882,687	\$52,206,889

Local Control Accountability Plan (LCAP) and Budget Overview for Parents (BOP):

- The LCAP is fully funded in the estimated budget for 2024-25, projected adopted 2025-26 and multiyear projection 2026-27 and 2027-28.

Operational Site Budgets

- Elementary Schools receive \$63, Middle Schools receive \$80, and High Schools receive \$99 per enrolled student. The allocation is calculated on projected enrollment. Additionally, sites receive specific discretionary dollars for special education and various coaching stipends.

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		
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	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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		
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	
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		S
CB	Budget Certification		
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
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)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	170,073,136.01	2.32%	174,022,360.00	2.66%	178,649,839.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,887,239.00	0.00%	4,887,239.00	0.00%	4,887,239.00
4. Other Local Revenues	8600-8799	750,000.00	0.00%	750,000.00	0.00%	750,000.00
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	(49,582,686.53)	0.61%	(49,882,687.00)	0.60%	(50,182,687.00)
6. Total (Sum lines A1 thru A5c)		126,127,688.48	2.89%	129,776,912.00	3.33%	134,104,391.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				64,842,047.31		63,494,628.24
b. Step & Column Adjustment				726,230.93		711,139.84
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,073,650.00)		1,624,100.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	64,842,047.31	-2.08%	63,494,628.24	3.68%	65,829,868.08
2. Classified Salaries						
a. Base Salaries				21,434,093.36		20,674,155.21
b. Step & Column Adjustment				240,061.85		231,550.54
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,000,000.00)		1,540,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,434,093.36	-3.55%	20,674,155.21	8.57%	22,445,705.75
3. Employee Benefits	3000-3999	36,451,155.76	-1.02%	36,079,799.00	5.46%	38,049,208.00
4. Books and Supplies	4000-4999	1,753,339.24	2.98%	1,805,589.00	2.77%	1,855,604.00
5. Services and Other Operating Expenditures	5000-5999	9,287,080.93	27.21%	11,813,836.00	2.77%	12,141,079.00
6. Capital Outlay	6000-6999	124,900.00	0.00%	124,900.00	0.00%	124,900.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,200,000.00	0.00%	1,200,000.00	0.00%	1,200,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,786,594.16)	0.00%	(1,786,594.00)	0.00%	(1,786,594.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	5.00%	2,100,000.00	4.76%	2,200,000.00
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)		135,306,022.44	0.15%	135,506,313.45	4.84%	142,059,770.83

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,178,333.96)		(5,729,401.45)		(7,955,379.83)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,512,041.22		22,333,707.26		16,604,305.81
2. Ending Fund Balance (Sum lines C and D1)		22,333,707.26		16,604,305.81		8,648,925.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		6,683,205.00		6,760,097.00
2. Unassigned/Unappropriated	9790	22,333,707.26		9,621,100.81		1,588,828.98
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,333,707.26		16,604,305.81		8,648,925.98
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		6,683,205.00		6,760,097.00
c. Unassigned/Unappropriated	9790	22,333,707.26		9,621,100.81		1,588,828.98
(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)		22,333,707.26		16,304,305.81		8,348,925.98
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.						
This includes part of our FSP - fiscal stabilization plan, of reducing teachers and PE staff in the outyears. This also includes moving personnel between restricted and unrestricted resources to better align with needs/programs and funding.						

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%	
2. Federal Revenues	8100-8299	7,984,905.76	-1.00%	7,905,057.00	-1.00%	7,826,006.00
3. Other State Revenues	8300-8599	26,305,714.56	-16.21%	22,042,657.00	0.00%	22,042,657.00
4. Other Local Revenues	8600-8799	3,381,026.00	-1.00%	3,347,216.00	0.00%	3,347,216.00
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	49,582,686.52	0.61%	49,882,687.00	0.60%	50,182,687.00
6. Total (Sum lines A1 thru A5c)		87,254,332.84	-4.67%	83,177,617.00	0.27%	83,398,566.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,541,203.45		20,248,864.93
b. Step & Column Adjustment				207,661.48		226,787.29
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,500,000.00		(2,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,541,203.45	9.21%	20,248,864.93	-8.76%	18,475,652.22
2. Classified Salaries						
a. Base Salaries				18,714,559.81		19,924,162.88
b. Step & Column Adjustment				209,603.07		223,150.62
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,000,000.00		(1,750,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,714,559.81	6.46%	19,924,162.88	-7.66%	18,397,313.50
3. Employee Benefits	3000-3999	15,912,613.37	7.58%	17,118,499.00	-4.72%	16,310,795.00
4. Books and Supplies	4000-4999	7,614,831.17	-39.40%	4,614,831.00	0.00%	4,614,831.00
5. Services and Other Operating Expenditures	5000-5999	31,759,552.73	-9.45%	28,759,553.00	0.00%	28,759,553.00
6. Capital Outlay	6000-6999	63,064.00	0.00%	63,064.00	0.00%	63,064.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	0.00%	50,000.00	0.00%	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,005,598.42	0.00%	1,005,598.00	0.00%	1,005,598.00
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)		93,661,422.95	-2.00%	91,784,572.81	-4.48%	87,676,806.72
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,407,090.11)		(8,606,955.81)		(4,278,240.72)

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)		19,968,505.17		13,561,415.06		4,954,459.25
2. Ending Fund Balance (Sum lines C and D1)		13,561,415.06		4,954,459.25		676,218.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,561,415.14		4,954,459.25		676,218.53
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	(.08)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,561,415.06		4,954,459.25		676,218.53
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.						
This includes part of our FSP - fiscal stabilization plan, of reducing teachers and PE staff in the outyears. This also includes moving personnel between restricted and unrestricted resources to better align with needs/programs.						

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	170,073,136.01	2.32%	174,022,360.00	2.66%	178,649,839.00
2. Federal Revenues	8100-8299	7,984,905.76	-1.00%	7,905,057.00	-1.00%	7,826,006.00
3. Other State Revenues	8300-8599	31,192,953.56	-13.67%	26,929,896.00	0.00%	26,929,896.00
4. Other Local Revenues	8600-8799	4,131,026.00	-0.82%	4,097,216.00	0.00%	4,097,216.00
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	(.01)	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		213,382,021.32	-0.20%	212,954,529.00	2.14%	217,502,957.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,383,250.76		83,743,493.17
b. Step & Column Adjustment				933,892.41		937,927.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(573,650.00)		(375,900.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,383,250.76	0.43%	83,743,493.17	0.67%	84,305,520.30
2. Classified Salaries						
a. Base Salaries				40,148,653.17		40,598,318.09
b. Step & Column Adjustment				449,664.92		454,701.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(210,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,148,653.17	1.12%	40,598,318.09	0.60%	40,843,019.25
3. Employee Benefits	3000-3999	52,363,769.13	1.59%	53,198,298.00	2.18%	54,360,003.00
4. Books and Supplies	4000-4999	9,368,170.41	-31.47%	6,420,420.00	0.78%	6,470,435.00
5. Services and Other Operating Expenditures	5000-5999	41,046,633.66	-1.15%	40,573,389.00	0.81%	40,900,632.00
6. Capital Outlay	6000-6999	187,964.00	0.00%	187,964.00	0.00%	187,964.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,000.00	0.00%	1,250,000.00	0.00%	1,250,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(780,995.74)	0.00%	(780,996.00)	0.00%	(780,996.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,000,000.00	5.00%	2,100,000.00	4.76%	2,200,000.00
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)		228,967,445.39	-0.73%	227,290,886.26	1.08%	229,736,577.55
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(15,585,424.07)		(14,336,357.26)		(12,233,620.55)

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)		51,480,546.39		35,895,122.32		21,558,765.06
2. Ending Fund Balance (Sum lines C and D1)		35,895,122.32		21,558,765.06		9,325,144.51
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	13,561,415.14		4,954,459.25		676,218.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		300,000.00		300,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		6,683,205.00		6,760,097.00
2. Unassigned/Unappropriated	9790	22,333,707.18		9,621,100.81		1,588,828.98
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,895,122.32		21,558,765.06		9,325,144.51
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		6,683,205.00		6,760,097.00
c. Unassigned/Unappropriated	9790	22,333,707.26		9,621,100.81		1,588,828.98
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.08)		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)		22,333,707.18		16,304,305.81		8,348,925.98
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.75%		7.17%		3.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Foothill SELPA						
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)						
		13,298.47		13,165.48		13,033.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		228,967,445.39		227,290,886.26		229,736,577.55
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)		228,967,445.39		227,290,886.26		229,736,577.55
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,869,023.36		6,818,726.59		6,892,097.33
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)		6,869,023.36		6,818,726.59		6,892,097.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

			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	165,266,870.60	0.00	165,266,870.60	170,073,136.01	0.00	170,073,136.01	2.9%
2) Federal Revenue		8100-8299	0.00	7,309,412.17	7,309,412.17	0.00	7,984,905.76	7,984,905.76	9.2%
3) Other State Revenue		8300-8599	6,568,883.00	23,174,882.74	29,743,765.74	4,887,239.00	26,305,714.56	31,192,953.56	4.9%
4) Other Local Revenue		8600-8799	1,349,575.00	3,606,771.17	4,956,346.17	750,000.00	3,381,026.00	4,131,026.00	-16.7%
5) TOTAL, REVENUES			173,185,328.60	34,091,066.08	207,276,394.68	175,710,375.01	37,671,646.32	213,382,021.33	2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	67,176,285.83	17,952,784.96	85,129,070.79	64,842,047.31	18,541,203.45	83,383,250.76	-2.1%
2) Classified Salaries		2000-2999	20,629,776.26	17,595,254.75	38,225,031.01	21,434,093.36	18,714,559.81	40,148,653.17	5.0%
3) Employee Benefits		3000-3999	34,425,387.51	14,602,735.69	49,028,123.20	36,451,155.76	15,912,613.37	52,363,769.13	6.8%
4) Books and Supplies		4000-4999	1,567,093.47	5,014,242.05	6,581,335.52	1,753,339.24	7,614,831.17	9,368,170.41	42.3%
5) Services and Other Operating Expenditures		5000-5999	8,024,479.59	33,310,130.88	41,334,610.47	9,287,080.93	31,759,552.73	41,046,633.66	-0.7%
6) Capital Outlay		6000-6999	2,029,301.52	498,278.80	2,527,580.32	124,900.00	63,064.00	187,964.00	-92.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,426,252.76	130,132.56	1,556,385.32	1,200,000.00	50,000.00	1,250,000.00	-19.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,507,154.48)	850,075.14	(657,079.34)	(1,786,594.16)	1,005,598.42	(780,995.74)	18.9%
9) TOTAL, EXPENDITURES			133,771,422.46	89,953,634.83	223,725,057.29	133,306,022.44	93,661,422.95	226,967,445.39	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,413,906.14	(55,862,568.75)	(16,448,662.61)	42,404,352.57	(55,989,776.63)	(13,585,424.06)	-17.4%
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	2,401,421.86	0.00	2,401,421.86	2,000,000.00	0.00	2,000,000.00	-16.7%
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	(43,200,786.01)	43,200,786.00	(.01)	(49,582,686.53)	49,582,686.52	(.01)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,602,207.87)	43,200,786.00	(2,401,421.87)	(51,582,686.53)	49,582,686.52	(2,000,000.01)	-16.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,188,301.73)	(12,661,782.75)	(18,850,084.48)	(9,178,333.96)	(6,407,090.11)	(15,585,424.07)	-17.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,700,342.95	32,630,287.92	70,330,630.87	31,512,041.22	19,968,505.17	51,480,546.39	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			37,700,342.95	32,630,287.92	70,330,630.87	31,512,041.22	19,968,505.17	51,480,546.39	-26.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,700,342.95	32,630,287.92	70,330,630.87	31,512,041.22	19,968,505.17	51,480,546.39	-26.8%
2) Ending Balance, June 30 (E + F1e)			31,512,041.22	19,968,505.17	51,480,546.39	22,333,707.26	13,561,415.06	35,895,122.32	-30.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,968,505.24	19,968,505.24	0.00	13,561,415.14	13,561,415.14	-32.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	31,512,041.22	(.07)	31,512,041.15	22,333,707.26	(.08)	22,333,707.18	-29.1%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
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				

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	68,140,812.60	0.00	68,140,812.60	71,325,616.00	0.00	71,325,616.00	4.7%
Education Protection Account State Aid - Current Year		8012	26,633,017.00	0.00	26,633,017.00	27,095,803.00	0.00	27,095,803.00	1.7%
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	168,002.00	0.00	168,002.00	168,134.31	0.00	168,134.31	0.1%
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	42,204,340.29	0.00	42,204,340.29	42,504,917.52	0.00	42,504,917.52	0.7%
Unsecured Roll Taxes		8042	392,182.00	0.00	392,182.00	392,576.30	0.00	392,576.30	0.1%
Prior Years' Taxes		8043	913,447.78	0.00	913,447.78	1,018,928.91	0.00	1,018,928.91	11.5%
Supplemental Taxes		8044	688,664.00	0.00	688,664.00	952,586.06	0.00	952,586.06	38.3%
Education Revenue Augmentation Fund (ERAF)		8045	10,615,388.00	0.00	10,615,388.00	11,304,986.81	0.00	11,304,986.81	6.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	15,487,147.00	0.00	15,487,147.00	15,143,685.47	0.00	15,143,685.47	-2.2%
Penalties and Interest from Delinquent Taxes		8048	23,869.93	0.00	23,869.93	165,901.63	0.00	165,901.63	595.0%
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			165,266,870.60	0.00	165,266,870.60	170,073,136.01	0.00	170,073,136.01	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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			165,266,870.60	0.00	165,266,870.60	170,073,136.01	0.00	170,073,136.01	2.9%
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	3,236,220.83	3,236,220.83	0.00	3,236,220.83	3,236,220.83	0.0%
Special Education Discretionary Grants		8182	0.00	211,369.53	211,369.53	0.00	211,369.53	211,369.53	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%
Title I, Part A, Basic	3010	8290		1,943,553.00	1,943,553.00		1,783,154.40	1,783,154.40	-8.3%
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		309,658.00	309,658.00		260,000.00	260,000.00	-16.0%
Title III, Immigrant Student Program	4201	8290		129,344.00	129,344.00		99,500.00	99,500.00	-23.1%
Title III, English Learner Program	4203	8290		309,282.00	309,282.00		235,000.00	235,000.00	-24.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		303,561.00	303,561.00		130,000.00	130,000.00	-57.2%
Career and Technical Education	3500-3599	8290		87,961.00	87,961.00		87,961.00	87,961.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	778,462.81	778,462.81	0.00	1,941,700.00	1,941,700.00	149.4%
TOTAL, FEDERAL REVENUE			0.00	7,309,412.17	7,309,412.17	0.00	7,984,905.76	7,984,905.76	9.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		12,246,177.00	12,246,177.00		12,246,177.00	12,246,177.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	662,182.00	0.00	662,182.00	690,510.00	0.00	690,510.00	4.3%
Lottery - Unrestricted and Instructional Materials		8560	2,654,327.00	1,139,554.00	3,793,881.00	2,631,025.00	1,129,550.00	3,760,575.00	-0.9%
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		3,750,139.00	3,750,139.00		3,750,993.00	3,750,993.00	0.0%
After School Education and Safety (ASES)	6010	8590		691,995.00	691,995.00		315,395.00	315,395.00	-54.4%
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		600,000.00	600,000.00		600,000.00	600,000.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,869,911.00	1,869,911.00		1,795,114.56	1,795,114.56	-4.0%
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	3,252,374.00	2,877,106.74	6,129,480.74	1,565,704.00	6,468,485.00	8,034,189.00	31.1%
TOTAL, OTHER STATE REVENUE			6,568,883.00	23,174,882.74	29,743,765.74	4,887,239.00	26,305,714.56	31,192,953.56	4.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	462,986.73	462,986.73	0.00	470,800.00	470,800.00	1.7%
Interest		8660	1,200,000.00	0.00	1,200,000.00	750,000.00	0.00	750,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	87,384.00	87,384.00	0.00	87,385.00	87,385.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	149,575.00	1,913,826.54	2,063,401.54	0.00	1,658,169.00	1,658,169.00	-19.6%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	1,142,573.90	1,142,573.90	0.00	1,164,672.00	1,164,672.00	1.9%
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			1,349,575.00	3,606,771.17	4,956,346.17	750,000.00	3,381,026.00	4,131,026.00	-16.7%
TOTAL, REVENUES			173,185,328.60	34,091,066.08	207,276,394.68	175,710,375.01	37,671,646.32	213,382,021.33	2.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,979,145.40	15,049,507.65	68,028,653.05	53,239,682.92	14,450,134.28	67,689,817.20	-0.5%
Certificated Pupil Support Salaries		1200	5,026,757.58	668,152.58	5,694,910.16	3,100,604.20	2,176,325.82	5,276,930.02	-7.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,735,428.64	912,644.32	7,648,072.96	6,828,111.46	737,059.68	7,565,171.14	-1.1%
Other Certificated Salaries		1900	2,434,954.21	1,322,480.41	3,757,434.62	1,673,648.73	1,177,683.67	2,851,332.40	-24.1%
TOTAL, CERTIFICATED SALARIES			67,176,285.83	17,952,784.96	85,129,070.79	64,842,047.31	18,541,203.45	83,383,250.76	-2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,339,261.99	10,347,560.95	12,686,822.94	1,541,414.95	11,718,573.05	13,259,988.00	4.5%
Classified Support Salaries		2200	8,393,197.56	5,383,571.87	13,776,769.43	8,911,149.26	5,449,052.29	14,360,201.55	4.2%
Classified Supervisors' and Administrators' Salaries		2300	1,669,802.25	313,263.64	1,983,065.89	1,721,689.14	440,561.77	2,162,250.91	9.0%
Clerical, Technical and Office Salaries		2400	7,274,941.50	777,708.35	8,052,649.85	7,910,157.25	740,492.72	8,650,649.97	7.4%
Other Classified Salaries		2900	952,572.96	773,149.94	1,725,722.90	1,349,682.76	365,879.98	1,715,562.74	-0.6%
TOTAL, CLASSIFIED SALARIES			20,629,776.26	17,595,254.75	38,225,031.01	21,434,093.36	18,714,559.81	40,148,653.17	5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,374,884.23	3,101,465.93	15,476,350.16	12,408,967.50	3,262,104.99	15,671,072.49	1.3%
PERS		3201-3202	5,289,314.56	4,531,801.25	9,821,115.81	6,631,721.23	5,302,683.97	11,934,405.20	21.5%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,478,342.62	1,528,484.19	4,006,826.81	3,249,657.24	1,647,743.67	4,897,400.91	22.2%
Unemployment Insurance		3401-3402	11,711,037.90	4,426,161.82	16,137,199.72	11,643,053.68	4,676,387.23	16,319,440.91	1.1%
Workers' Compensation		3501-3502	42,746.51	16,966.54	59,713.05	45,777.40	18,507.88	64,285.28	7.7%
OPEB, Allocated		3601-3602	2,272,753.14	898,113.24	3,170,866.38	2,197,314.39	894,138.33	3,091,452.72	-2.5%
OPEB, Active Employees		3701-3702	256,308.55	99,742.72	356,051.27	274,664.32	111,047.30	385,711.62	8.3%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,425,387.51	14,602,735.69	49,028,123.20	36,451,155.76	15,912,613.37	52,363,769.13	6.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,588,509.99	1,588,509.99	0.00	1,542,022.37	1,542,022.37	-2.9%
Books and Other Reference Materials		4200	6,483.08	166,335.95	172,819.03	0.00	538,150.00	538,150.00	211.4%
Materials and Supplies		4300	1,515,687.52	2,140,441.55	3,656,129.07	1,692,561.74	4,859,658.80	6,552,220.54	79.2%
Noncapitalized Equipment		4400	44,922.87	1,096,630.56	1,141,553.43	60,777.50	675,000.00	735,777.50	-35.5%
Food		4700	0.00	22,324.00	22,324.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,567,093.47	5,014,242.05	6,581,335.52	1,753,339.24	7,614,831.17	9,368,170.41	42.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	65,950.92	60,411.52	126,362.44	26,150.00	14,273.07	40,423.07	-68.0%
Dues and Memberships		5300	47,559.92	6,884.55	54,444.47	7,330.75	0.00	7,330.75	-86.5%
Insurance		5400 - 5450	2,238,736.00	0.00	2,238,736.00	2,750,000.00	0.00	2,750,000.00	22.8%
Operations and Housekeeping Services		5500	3,430,265.34	26,593.71	3,456,859.05	3,600,000.00	20,000.00	3,620,000.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	791,939.89	1,917,285.05	2,709,224.94	591,799.00	659,890.80	1,251,689.80	-53.8%
Transfers of Direct Costs		5710	(7,046,542.88)	7,046,542.89	.01	(5,812,359.54)	5,812,359.55	.01	0.0%
Transfers of Direct Costs - Interfund		5750	(15,489.86)	282,887.60	267,397.74	(20,350.00)	279,732.72	259,382.72	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	8,196,334.88	23,959,862.00	32,156,196.88	7,892,510.72	24,971,296.59	32,863,807.31	2.2%
Communications		5900	315,725.38	9,663.56	325,388.94	252,000.00	2,000.00	254,000.00	-21.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,024,479.59	33,310,130.88	41,334,610.47	9,287,080.93	31,759,552.73	41,046,633.66	-0.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	126,601.24	126,601.24	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,996,389.96	87,023.10	2,083,413.06	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	32,911.56	170,379.83	203,291.39	124,900.00	0.00	124,900.00	-38.6%
Equipment Replacement		6500	0.00	114,274.63	114,274.63	0.00	63,064.00	63,064.00	-44.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,029,301.52	498,278.80	2,527,580.32	124,900.00	63,064.00	187,964.00	-92.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	179,193.00	0.00	179,193.00	200,000.00	0.00	200,000.00	11.6%
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	318,464.93	12,098.52	330,563.45	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	928,594.83	118,034.04	1,046,628.87	1,000,000.00	50,000.00	1,050,000.00	0.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,426,252.76	130,132.56	1,556,385.32	1,200,000.00	50,000.00	1,250,000.00	-19.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(850,075.15)	850,075.14	(.01)	(1,005,598.42)	1,005,598.42	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(657,079.33)	0.00	(657,079.33)	(780,995.74)	0.00	(780,995.74)	18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,507,154.48)	850,075.14	(657,079.34)	(1,786,594.16)	1,005,598.42	(780,995.74)	18.9%
TOTAL, EXPENDITURES			133,771,422.46	89,953,634.83	223,725,057.29	133,306,022.44	93,661,422.95	226,967,445.39	1.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	2,401,421.86	0.00	2,401,421.86	2,000,000.00	0.00	2,000,000.00	-16.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,401,421.86	0.00	2,401,421.86	2,000,000.00	0.00	2,000,000.00	-16.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(43,200,786.01)	43,200,786.00	(.01)	(49,582,686.53)	49,582,686.52	(.01)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(43,200,786.01)	43,200,786.00	(.01)	(49,582,686.53)	49,582,686.52	(.01)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(45,602,207.87)	43,200,786.00	(2,401,421.87)	(51,582,686.53)	49,582,686.52	(2,000,000.01)	-16.7%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

			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	165,266,870.60	0.00	165,266,870.60	170,073,136.01	0.00	170,073,136.01	2.9%
2) Federal Revenue		8100-8299	0.00	7,309,412.17	7,309,412.17	0.00	7,984,905.76	7,984,905.76	9.2%
3) Other State Revenue		8300-8599	6,568,883.00	23,174,882.74	29,743,765.74	4,887,239.00	26,305,714.56	31,192,953.56	4.9%
4) Other Local Revenue		8600-8799	1,349,575.00	3,606,771.17	4,956,346.17	750,000.00	3,381,026.00	4,131,026.00	-16.7%
5) TOTAL, REVENUES			173,185,328.60	34,091,066.08	207,276,394.68	175,710,375.01	37,671,646.32	213,382,021.33	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	70,016,842.84	67,415,898.75	137,432,741.59	74,280,492.38	71,855,248.08	146,135,740.46	6.3%
2) Instruction - Related Services	2000-2999		16,215,207.89	6,299,047.08	22,514,254.97	18,204,176.72	5,677,880.93	23,882,057.65	6.1%
3) Pupil Services	3000-3999		14,199,702.41	6,777,866.48	20,977,568.89	12,044,715.91	7,178,736.00	19,223,451.91	-8.4%
4) Ancillary Services	4000-4999		1,915,357.44	763,900.94	2,679,258.38	1,012,607.17	0.00	1,012,607.17	-62.2%
5) Community Services	5000-5999		4,863.28	180,391.94	185,255.22	0.00	192,094.00	192,094.00	3.7%
6) Enterprise	6000-6999		208.40	0.00	208.40	1,042.00	0.00	1,042.00	400.0%
7) General Administration	7000-7999		14,961,497.09	1,226,038.40	16,187,535.49	14,240,281.51	1,444,313.31	15,684,594.82	-3.1%
8) Plant Services	8000-8999		15,031,490.35	7,160,358.68	22,191,849.03	12,322,706.75	7,263,150.63	19,585,857.38	-11.7%
9) Other Outgo	9000-9999		1,426,252.76	130,132.56	1,556,385.32	1,200,000.00	50,000.00	1,250,000.00	-19.7%
10) TOTAL, EXPENDITURES			133,771,422.46	89,953,634.83	223,725,057.29	133,306,022.44	93,661,422.95	226,967,445.39	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,413,906.14	(55,862,568.75)	(16,448,662.61)	42,404,352.57	(55,989,776.63)	(13,585,424.06)	-17.4%
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	2,401,421.86	0.00	2,401,421.86	2,000,000.00	0.00	2,000,000.00	-16.7%
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	(43,200,786.01)	43,200,786.00	(.01)	(49,582,686.53)	49,582,686.52	(.01)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,602,207.87)	43,200,786.00	(2,401,421.87)	(51,582,686.53)	49,582,686.52	(2,000,000.01)	-16.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,188,301.73)	(12,661,782.75)	(18,850,084.48)	(9,178,333.96)	(6,407,090.11)	(15,585,424.07)	-17.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,700,342.95	32,630,287.92	70,330,630.87	31,512,041.22	19,968,505.17	51,480,546.39	-26.8%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,700,342.95	32,630,287.92	70,330,630.87	31,512,041.22	19,968,505.17	51,480,546.39	-26.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,700,342.95	32,630,287.92	70,330,630.87	31,512,041.22	19,968,505.17	51,480,546.39	-26.8%
2) Ending Balance, June 30 (E + F1e)			31,512,041.22	19,968,505.17	51,480,546.39	22,333,707.26	13,561,415.06	35,895,122.32	-30.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,968,505.24	19,968,505.24	0.00	13,561,415.14	13,561,415.14	-32.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	31,512,041.22	(.07)	31,512,041.15	22,333,707.26	(.08)	22,333,707.18	-29.1%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	6,295,510.06	6,168,295.45
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	.01	.02
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.01	.01
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	.02	.01
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	0.00	78,771.55
4203	ESSA: Title III, English Learner Student Program	.02	.02
5380	Child Nutrition: School Breakfast Startup	.01	.01
5650	FEMA Public Assistance Funds	2,921,716.00	2,921,716.00
5810	Other Restricted Federal	.02	.02
6010	After School Education and Safety (ASES)	74,072.57	389,467.57
6266	Educator Effectiveness, FY 2021-22	227,023.04	.01
6271	National Board for Professional Teaching Standards Certification Incentive Program	0.00	5,000.00
6300	Lottery: Instructional Materials	1,359,137.03	38,687.03
6387	Career Technical Education Incentive Grant Program	.01	.01
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,658,058.84	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	4,894.75	4,894.75
7311	Classified School Employee Professional Development Block Grant	87,699.08	87,699.08
7388	SB 117 COVID-19 LEA Response Funds	.76	.76
7412	A-G Access/Success Grant	514,791.42	0.00
7413	A-G Learning Loss Mitigation Grant	46,971.18	.01
7510	Low-Performing Students Block Grant	4.77	4.77
7810	Other Restricted State	131,386.00	131,386.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,106,314.49	451,478.59
9010	Other Restricted Local	5,540,925.15	3,284,013.47
Total, Restricted Balance		19,968,505.24	13,561,415.14

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	542,243.00	542,243.00	0.0%
3) Other State Revenue		8300-8599	4,780,164.00	4,780,164.00	0.0%
4) Other Local Revenue		8600-8799	235,005.27	405,028.48	72.3%
5) TOTAL, REVENUES			5,557,412.27	5,727,435.48	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,772,526.66	2,497,900.47	-9.9%
2) Classified Salaries		2000-2999	727,829.64	696,305.59	-4.3%
3) Employee Benefits		3000-3999	1,228,747.55	1,048,484.64	-14.7%
4) Books and Supplies		4000-4999	745,203.47	516,600.00	-30.7%
5) Services and Other Operating Expenditures		5000-5999	663,368.57	518,832.01	-21.8%
6) Capital Outlay		6000-6999	206,470.76	750,000.00	263.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	266,208.68	248,545.79	-6.6%
9) TOTAL, EXPENDITURES			6,610,355.33	6,276,668.50	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,052,943.06)	(549,233.02)	-47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,052,943.06)	(549,233.02)	-47.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,411,168.44	3,358,225.38	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,411,168.44	3,358,225.38	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,411,168.44	3,358,225.38	-23.9%
2) Ending Balance, June 30 (E + F1e)			3,358,225.38	2,808,992.36	-16.4%
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	1,564,831.67	1,356,680.14	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,793,393.72	1,452,312.24	-19.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.02)	100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	542,243.00	542,243.00	0.0%
TOTAL, FEDERAL REVENUE			542,243.00	542,243.00	0.0%
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	4,740,610.00	4,740,610.00	0.0%
All Other State Revenue	All Other	8590	39,554.00	39,554.00	0.0%
TOTAL, OTHER STATE REVENUE			4,780,164.00	4,780,164.00	0.0%
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	(23.21)	170,000.00	-732,542.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	235,028.48	235,028.48	0.0%
Interagency Services		8677	0.00	0.00	0.0%
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			235,005.27	405,028.48	72.3%
TOTAL, REVENUES			5,557,412.27	5,727,435.48	3.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,941,929.77	1,851,806.72	-4.6%
Certificated Pupil Support Salaries		1200	208,245.72	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	435,189.05	468,398.70	7.6%
Other Certificated Salaries		1900	187,162.12	177,695.05	-5.1%
TOTAL, CERTIFICATED SALARIES			2,772,526.66	2,497,900.47	-9.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	147,394.12	20,798.25	-85.9%
Classified Support Salaries		2200	227,311.19	199,076.59	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	353,058.33	476,034.75	34.8%
Other Classified Salaries		2900	66.00	396.00	500.0%
TOTAL, CLASSIFIED SALARIES			727,829.64	696,305.59	-4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	463,687.36	461,757.12	-0.4%
PERS		3201-3202	216,388.41	205,464.93	-5.0%
OASDI/Medicare/Alternative		3301-3302	105,298.54	82,649.36	-21.5%
Health and Welfare Benefits		3401-3402	341,721.88	210,772.58	-38.3%
Unemployment Insurance		3501-3502	1,739.27	1,597.11	-8.2%
Workers' Compensation		3601-3602	89,949.29	76,660.94	-14.8%
OPEB, Allocated		3701-3702	9,962.80	9,582.60	-3.8%
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			1,228,747.55	1,048,484.64	-14.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	170,893.75	140,600.00	-17.7%
Materials and Supplies		4300	196,726.49	144,000.00	-26.8%
Noncapitalized Equipment		4400	377,583.23	232,000.00	-38.6%
TOTAL, BOOKS AND SUPPLIES			745,203.47	516,600.00	-30.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	5,000.00	0.00	-100.0%
Travel and Conferences		5200	7,380.41	9,500.00	28.7%
Dues and Memberships		5300	1,137.00	750.00	-34.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,487.35	42,000.00	342.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,219.57	0.00	-100.0%
Transfers of Direct Costs		5710	(0.01)	0.01	-200.0%
Transfers of Direct Costs - Interfund		5750	15,120.13	20,000.00	32.3%
Professional/Consulting Services and Operating Expenditures		5800	558,028.76	385,000.00	-31.0%
Communications		5900	62,995.36	61,582.00	-2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			663,368.57	518,832.01	-21.8%
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	31,009.01	0.00	-100.0%
Equipment		6400	2,972.48	0.00	-100.0%
Equipment Replacement		6500	172,489.27	750,000.00	334.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			206,470.76	750,000.00	263.2%
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	266,208.68	248,545.79	-6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			266,208.68	248,545.79	-6.6%
TOTAL, EXPENDITURES			6,610,355.33	6,276,668.50	-5.0%
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					
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	542,243.00	542,243.00	0.0%
3) Other State Revenue		8300-8599	4,780,164.00	4,780,164.00	0.0%
4) Other Local Revenue		8600-8799	235,005.27	405,028.48	72.3%
5) TOTAL, REVENUES			5,557,412.27	5,727,435.48	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,787,569.77	3,133,473.85	-17.3%
2) Instruction - Related Services	2000-2999		1,872,700.09	2,555,647.04	36.5%
3) Pupil Services	3000-3999		278,313.05	0.00	-100.0%
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		266,208.68	248,545.79	-6.6%
8) Plant Services	8000-8999		405,563.74	339,001.82	-16.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,610,355.33	6,276,668.50	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,052,943.06)	(549,233.02)	-47.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,052,943.06)	(549,233.02)	-47.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,411,168.44	3,358,225.38	-23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,411,168.44	3,358,225.38	-23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,411,168.44	3,358,225.38	-23.9%
2) Ending Balance, June 30 (E + F1e)			3,358,225.38	2,808,992.36	-16.4%
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	1,564,831.67	1,356,680.14	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,793,393.72	1,452,312.24	-19.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.02)	100.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
3905	Adult Education: Adult Basic Education, English Language Acquisition, and English Literacy and Civics Education	.01	.02
3926	Adult Education: Integrated English Literacy and Civics Education	0.00	.01
6371	CalWORKs for ROCP or Adult Education	.01	0.00
6391	Adult Education Program	1,564,831.65	1,356,680.11
Total, Restricted Balance		1,564,831.67	1,356,680.14

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	298,913.00	271,371.00	-9.2%
3) Other State Revenue		8300-8599	775,061.00	789,998.00	1.9%
4) Other Local Revenue		8600-8799	3,328,441.37	3,419,539.20	2.7%
5) TOTAL, REVENUES			4,402,415.37	4,480,908.20	1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,165,768.34	1,075,142.80	-7.8%
2) Classified Salaries		2000-2999	890,187.44	944,615.10	6.1%
3) Employee Benefits		3000-3999	1,034,219.14	854,612.82	-17.4%
4) Books and Supplies		4000-4999	140,033.34	152,200.00	8.7%
5) Services and Other Operating Expenditures		5000-5999	110,554.59	144,967.28	31.1%
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	177,568.77	219,868.11	23.8%
9) TOTAL, EXPENDITURES			3,518,331.62	3,391,406.11	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			884,083.75	1,089,502.09	23.2%
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)			884,083.75	1,089,502.09	23.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	444,839.85	1,328,923.60	198.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			444,839.85	1,328,923.60	198.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			444,839.85	1,328,923.60	198.7%
2) Ending Balance, June 30 (E + F1e)			1,328,923.60	2,418,425.69	82.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,328,923.64	2,418,425.73	82.0%
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	(0.04)	(0.04)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	33,376.00	31,040.00	-7.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	265,537.00	240,331.00	-9.5%
TOTAL, FEDERAL REVENUE			298,913.00	271,371.00	-9.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	917.00	960.00	4.7%
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	743,364.00	789,038.00	6.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,780.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			775,061.00	789,998.00	1.9%
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	(22.21)	4,000.00	-18,109.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	3,325,473.58	3,415,539.20	2.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,990.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,328,441.37	3,419,539.20	2.7%
TOTAL, REVENUES			4,402,415.37	4,480,908.20	1.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,031,340.02	1,075,142.80	4.2%
Certificated Pupil Support Salaries		1200	1,602.54	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	132,759.78	0.00	-100.0%
Other Certificated Salaries		1900	66.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,165,768.34	1,075,142.80	-7.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	667,474.80	790,512.16	18.4%
Classified Support Salaries		2200	57,873.30	51,960.00	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	146,713.34	92,942.94	-36.6%
Other Classified Salaries		2900	18,126.00	9,200.00	-49.2%
TOTAL, CLASSIFIED SALARIES			890,187.44	944,615.10	6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	127,163.05	126,592.09	-0.4%
PERS		3201-3202	358,595.70	353,241.07	-1.5%
OASDI/Medicare/Alternative		3301-3302	107,667.26	106,354.92	-1.2%
Health and Welfare Benefits		3401-3402	382,270.88	212,913.59	-44.3%
Unemployment Insurance		3501-3502	978.90	1,005.28	2.7%
Workers' Compensation		3601-3602	51,474.36	48,474.20	-5.8%
OPEB, Allocated		3701-3702	6,068.99	6,031.67	-0.6%
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			1,034,219.14	854,612.82	-17.4%
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	94,349.28	99,200.00	5.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	45,684.06	53,000.00	16.0%
TOTAL, BOOKS AND SUPPLIES			140,033.34	152,200.00	8.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,488.88	1,350.00	-9.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,236.69	32,000.00	655.3%
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	(282,804.27)	(279,632.72)	-1.1%
Professional/Consulting Services and Operating Expenditures		5800	387,190.00	390,300.00	0.8%
Communications		5900	443.29	950.00	114.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,554.59	144,967.28	31.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	177,568.77	219,868.11	23.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			177,568.77	219,868.11	23.8%
TOTAL, EXPENDITURES			3,518,331.62	3,391,406.11	-3.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	298,913.00	271,371.00	-9.2%
3) Other State Revenue		8300-8599	775,061.00	789,998.00	1.9%
4) Other Local Revenue		8600-8799	3,328,441.37	3,419,539.20	2.7%
5) TOTAL, REVENUES			4,402,415.37	4,480,908.20	1.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,766,755.73	2,823,120.05	2.0%
2) Instruction - Related Services	2000-2999		393,254.55	142,953.13	-63.6%
3) Pupil Services	3000-3999		51,160.00	53,000.00	3.6%
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		177,568.77	219,868.11	23.8%
8) Plant Services	8000-8999		129,592.57	152,464.82	17.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,518,331.62	3,391,406.11	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			884,083.75	1,089,502.09	23.2%
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)			884,083.75	1,089,502.09	23.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	444,839.85	1,328,923.60	198.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			444,839.85	1,328,923.60	198.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			444,839.85	1,328,923.60	198.7%
2) Ending Balance, June 30 (E + F1e)			1,328,923.60	2,418,425.69	82.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,328,923.64	2,418,425.73	82.0%
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	(0.04)	(0.04)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5025	Early Education: Federal Child Care, Center-based	.01	.02
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	332,691.64	564,131.14
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	20,522.10	20,522.10
7810	Other Restricted State	249,006.12	386,111.11
9010	Other Restricted Local	726,703.77	1,447,661.36
Total, Restricted Balance		1,328,923.64	2,418,425.73

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	2,272,275.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,509,366.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	537,922.48	7,783,976.00	1,347.0%
5) TOTAL, REVENUES			7,319,563.48	7,783,976.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,211,466.25	2,651,938.73	19.9%
3) Employee Benefits		3000-3999	902,210.10	1,182,003.67	31.0%
4) Books and Supplies		4000-4999	3,372,039.05	3,509,750.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	348,706.58	197,950.00	-43.2%
6) Capital Outlay		6000-6999	1,451,982.52	1,000,000.00	-31.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	213,301.88	312,581.83	46.5%
9) TOTAL, EXPENDITURES			8,499,706.38	8,854,224.23	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,180,142.90)	(1,070,248.23)	-9.3%
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)			(1,180,142.90)	(1,070,248.23)	-9.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,649,746.38	5,469,603.48	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,649,746.38	5,469,603.48	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,649,746.38	5,469,603.48	-17.7%
2) Ending Balance, June 30 (E + F1e)			5,469,603.48	4,399,355.25	-19.6%
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	5,455,436.55	4,385,188.32	-19.6%
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	14,166.93	14,166.93	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,272,275.00	0.00	-100.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,272,275.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,509,366.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,509,366.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	403,952.48	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	133,970.00	7,783,976.00	5,710.2%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			537,922.48	7,783,976.00	1,347.0%
TOTAL, REVENUES			7,319,563.48	7,783,976.00	6.3%
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	1,533,207.11	1,856,833.73	21.1%
Classified Supervisors' and Administrators' Salaries		2300	569,933.93	711,074.04	24.8%
Clerical, Technical and Office Salaries		2400	71,655.76	83,226.96	16.1%
Other Classified Salaries		2900	36,669.45	804.00	-97.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,211,466.25	2,651,938.73	19.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	488,440.80	611,198.96	25.1%
OASDI/Medicare/Alternative		3301-3302	164,089.85	189,266.82	15.3%
Health and Welfare Benefits		3401-3402	185,038.18	308,609.57	66.8%
Unemployment Insurance		3501-3502	1,093.15	1,325.97	21.3%
Workers' Compensation		3601-3602	57,554.89	63,646.53	10.6%
OPEB, Allocated		3701-3702	5,993.23	7,955.82	32.7%
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			902,210.10	1,182,003.67	31.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	369,003.93	409,750.00	11.0%
Noncapitalized Equipment		4400	509,783.33	600,000.00	17.7%
Food		4700	2,493,251.79	2,500,000.00	0.3%
TOTAL, BOOKS AND SUPPLIES			3,372,039.05	3,509,750.00	4.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,585.12	1,700.00	7.2%
Dues and Memberships		5300	0.00	1,500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,000.00	20,000.00	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,333.00	90,000.00	-54.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	286.40	250.00	-12.7%
Professional/Consulting Services and Operating Expenditures		5800	128,666.32	80,000.00	-37.8%
Communications		5900	835.74	4,500.00	438.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			348,706.58	197,950.00	-43.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	48,250.00	0.00	-100.0%
Equipment		6400	503,371.76	0.00	-100.0%
Equipment Replacement		6500	900,360.76	1,000,000.00	11.1%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,451,982.52	1,000,000.00	-31.1%
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	213,301.88	312,581.83	46.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			213,301.88	312,581.83	46.5%
TOTAL, EXPENDITURES			8,499,706.38	8,854,224.23	4.2%
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	2,272,275.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,509,366.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	537,922.48	7,783,976.00	1,347.0%
5) TOTAL, REVENUES			7,319,563.48	7,783,976.00	6.3%
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		8,207,654.50	8,506,642.40	3.6%
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		213,301.88	312,581.83	46.5%
8) Plant Services	8000-8999		78,750.00	35,000.00	-55.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,499,706.38	8,854,224.23	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,180,142.90)	(1,070,248.23)	-9.3%
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)			(1,180,142.90)	(1,070,248.23)	-9.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,649,746.38	5,469,603.48	-17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,649,746.38	5,469,603.48	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,649,746.38	5,469,603.48	-17.7%
2) Ending Balance, June 30 (E + F1e)			5,469,603.48	4,399,355.25	-19.6%
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	5,455,436.55	4,385,188.32	-19.6%
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	14,166.93	14,166.93	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)	5,238,575.05	4,168,326.82
7033	Child Nutrition: School Food Best Practices Apportionment	216,861.50	216,861.50
Total, Restricted Balance		5,455,436.55	4,385,188.32

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	3,061.33	0.00	-100.0%
5) TOTAL, REVENUES			3,061.33	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,239.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	92,162.53	0.00	-100.0%
6) Capital Outlay		6000-6999	41,543.67	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			163,946.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(160,884.71)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,884.71)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	179,744.46	18,859.75	-89.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,744.46	18,859.75	-89.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,744.46	18,859.75	-89.5%
2) Ending Balance, June 30 (E + F1e)			18,859.75	18,859.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,859.75	18,859.75	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,061.33	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,061.33	0.00	-100.0%
TOTAL, REVENUES			3,061.33	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	15,636.43	0.00	-100.0%
Noncapitalized Equipment		4400	14,603.41	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			30,239.84	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,162.53	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,162.53	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,171.19	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,372.48	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,543.67	0.00	-100.0%
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%
TOTAL, EXPENDITURES			163,946.04	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,061.33	0.00	-100.0%
5) TOTAL, REVENUES			3,061.33	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		163,946.04	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,946.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(160,884.71)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(160,884.71)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	179,744.46	18,859.75	-89.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,744.46	18,859.75	-89.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,744.46	18,859.75	-89.5%
2) Ending Balance, June 30 (E + F1e)			18,859.75	18,859.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,859.75	18,859.75	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	50,041,279.18	30,000,000.00	-40.0%
5) TOTAL, REVENUES			50,041,279.18	30,000,000.00	-40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,036.52	350,553.42	439.0%
3) Employee Benefits		3000-3999	33,980.84	169,787.57	399.7%
4) Books and Supplies		4000-4999	120.83	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	112,940.53	5,041,000.00	4,363.4%
6) Capital Outlay		6000-6999	32,129,156.66	45,049,737.07	40.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,341,235.38	50,611,078.06	56.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,700,043.80	(20,611,078.06)	-216.4%
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)			17,700,043.80	(20,611,078.06)	-216.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,544,159.65	22,244,203.45	389.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,544,159.65	22,244,203.45	389.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,544,159.65	22,244,203.45	389.5%
2) Ending Balance, June 30 (E + F1e)			22,244,203.45	1,633,125.39	-92.7%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,244,203.45	1,633,125.39	-92.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
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	41,279.18	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50,000,000.00	30,000,000.00	-40.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,041,279.18	30,000,000.00	-40.0%
TOTAL, REVENUES			50,041,279.18	30,000,000.00	-40.0%
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	65,036.52	272,015.94	318.3%
Clerical, Technical and Office Salaries		2400	0.00	76,929.48	New
Other Classified Salaries		2900	0.00	1,608.00	New
TOTAL, CLASSIFIED SALARIES			65,036.52	350,553.42	439.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,592.36	93,983.37	434.2%
OASDI/Medicare/Alternative		3301-3302	4,997.76	22,047.71	341.2%
Health and Welfare Benefits		3401-3402	9,594.36	44,116.27	359.8%
Unemployment Insurance		3501-3502	32.66	175.28	436.7%
Workers' Compensation		3601-3602	1,567.92	8,413.28	436.6%
OPEB, Allocated		3701-3702	195.78	1,051.66	437.2%
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			33,980.84	169,787.57	399.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120.83	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			120.83	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21.06	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	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	112,679.47	5,041,000.00	4,373.8%
Communications		5900	240.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,940.53	5,041,000.00	4,363.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	58,265.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	31,788,324.83	45,049,737.07	41.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	282,566.83	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			32,129,156.66	45,049,737.07	40.2%
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			32,341,235.38	50,611,078.06	56.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,041,279.18	30,000,000.00	-40.0%
5) TOTAL, REVENUES			50,041,279.18	30,000,000.00	-40.0%
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		32,341,235.38	50,611,078.06	56.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,341,235.38	50,611,078.06	56.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			17,700,043.80	(20,611,078.06)	-216.4%
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)			17,700,043.80	(20,611,078.06)	-216.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,544,159.65	22,244,203.45	389.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,544,159.65	22,244,203.45	389.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,544,159.65	22,244,203.45	389.5%
2) Ending Balance, June 30 (E + F1e)			22,244,203.45	1,633,125.39	-92.7%
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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,244,203.45	1,633,125.39	-92.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	2,630,426.00	0.00	-100.0%
5) TOTAL, REVENUES			2,630,426.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,760.39	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	14,840.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,600.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,604,825.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,604,825.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,444,278.82	12,049,104.43	27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,444,278.82	12,049,104.43	27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,444,278.82	12,049,104.43	27.6%
2) Ending Balance, June 30 (E + F1e)			12,049,104.43	12,049,104.43	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	11,897,228.08	11,897,228.08	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	151,876.35	151,876.35	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	329,241.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,301,185.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,630,426.00	0.00	-100.0%
TOTAL, REVENUES			2,630,426.00	0.00	-100.0%
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	7,459.15	0.00	-100.0%
Noncapitalized Equipment		4400	3,301.24	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,760.39	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,840.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,840.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			25,600.39	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,630,426.00	0.00	-100.0%
5) TOTAL, REVENUES			2,630,426.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		25,600.39	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,600.39	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,604,825.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,604,825.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,444,278.82	12,049,104.43	27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,444,278.82	12,049,104.43	27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,444,278.82	12,049,104.43	27.6%
2) Ending Balance, June 30 (E + F1e)			12,049,104.43	12,049,104.43	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	11,897,228.08	11,897,228.08	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	151,876.35	151,876.35	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	11,897,228.08	11,897,228.08
Total, Restricted Balance		11,897,228.08	11,897,228.08

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	200,021.46	0.00	-100.0%
5) TOTAL, REVENUES			200,021.46	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	57,170.12	3,000,000.00	5,147.5%
6) Capital Outlay		6000-6999	3,791,099.95	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			3,848,270.07	3,000,000.00	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,648,248.61)	(3,000,000.00)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,648,248.61)	(3,000,000.00)	-17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,583,749.14	15,935,500.53	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,583,749.14	15,935,500.53	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,583,749.14	15,935,500.53	-18.6%
2) Ending Balance, June 30 (E + F1e)			15,935,500.53	12,935,500.53	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,918,386.39	9,918,386.39	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	6,017,114.14	3,017,114.14	-49.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,021.46	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,021.46	0.00	-100.0%
TOTAL, REVENUES			200,021.46	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,345.12	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,825.00	3,000,000.00	9,326.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,170.12	3,000,000.00	5,147.5%
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	3,791,099.95	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			3,791,099.95	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			3,848,270.07	3,000,000.00	-22.0%
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					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,021.46	0.00	-100.0%
5) TOTAL, REVENUES			200,021.46	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,848,270.07	3,000,000.00	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,848,270.07	3,000,000.00	-22.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,648,248.61)	(3,000,000.00)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,648,248.61)	(3,000,000.00)	-17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,583,749.14	15,935,500.53	-18.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,583,749.14	15,935,500.53	-18.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,583,749.14	15,935,500.53	-18.6%
2) Ending Balance, June 30 (E + F1e)			15,935,500.53	12,935,500.53	-18.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,918,386.39	9,918,386.39	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	6,017,114.14	3,017,114.14	-49.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6230	California Clean Energy Jobs Act	.42	.42
9010	Other Restricted Local	9,918,385.97	9,918,385.97
Total, Restricted Balance		9,918,386.39	9,918,386.39

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,331,804.53	0.00	-100.0%
5) TOTAL, REVENUES			1,331,804.53	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,889,711.00	2,000,000.00	5.8%
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			1,889,711.00	2,000,000.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(557,906.47)	(2,000,000.00)	258.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,401,421.86	2,000,000.00	-16.7%
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			2,401,421.86	2,000,000.00	-16.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,843,515.39	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(1,843,515.39)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,843,515.39)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(1,843,515.39)	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,331,804.53	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,331,804.53	0.00	-100.0%
TOTAL, REVENUES			1,331,804.53	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	1,889,711.00	2,000,000.00	5.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,889,711.00	2,000,000.00	5.8%
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			1,889,711.00	2,000,000.00	5.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,401,421.86	2,000,000.00	-16.7%
(a) TOTAL, INTERFUND TRANSFERS IN			2,401,421.86	2,000,000.00	-16.7%
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)			2,401,421.86	2,000,000.00	-16.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,331,804.53	0.00	-100.0%
5) TOTAL, REVENUES			1,331,804.53	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,889,711.00	2,000,000.00	5.8%
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			1,889,711.00	2,000,000.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(557,906.47)	(2,000,000.00)	258.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,401,421.86	2,000,000.00	-16.7%
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			2,401,421.86	2,000,000.00	-16.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,843,515.39	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(1,843,515.39)	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1,843,515.39)	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(1,843,515.39)	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(1,331,804.53)	0.00	-100.0%
5) TOTAL, REVENUES			(1,331,804.53)	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,331,804.53)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,331,804.53)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,331,804.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,804.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,331,804.53	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(1,331,804.53)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(1,331,804.53)	0.00	-100.0%
TOTAL, REVENUES			(1,331,804.53)	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		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	(1,331,804.53)	0.00	-100.0%
5) TOTAL, REVENUES			(1,331,804.53)	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,331,804.53)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,331,804.53)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,331,804.53	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,804.53	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,331,804.53	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,500.98	13,592.95	13,555.14	13,298.47	13,524.26	13,500.98
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)	13,500.98	13,592.95	13,555.14	13,298.47	13,524.26	13,500.98
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	13,500.98	13,592.95	13,555.14	13,298.47	13,524.26	13,500.98
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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):	13,298	
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	14,459	14,400		
Charter School	0			
Total ADA	14,459	14,400	0.4%	Met
Second Prior Year (2023-24)				
District Regular	14,021	13,974		
Charter School	0			
Total ADA	14,021	13,974	0.3%	Met
First Prior Year (2024-25)				
District Regular	13,581	13,555		
Charter School	0	0		
Total ADA	13,581	13,555	0.2%	Met
Budget Year (2025-26)				
District Regular	13,501			
Charter School	0			
Total ADA	13,501			

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	14,377	14,432		
Charter School				
Total Enrollment	14,377	14,432	N/A	Met
Second Prior Year (2023-24)				
District Regular	14,250	14,240		
Charter School				
Total Enrollment	14,250	14,240	0.1%	Met
First Prior Year (2024-25)				
District Regular	14,195	14,178		
Charter School				
Total Enrollment	14,195	14,178	0.1%	Met
Budget Year (2025-26)				
District Regular	14,067			
Charter School				
Total Enrollment	14,067			

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	13,271	14,432	
Charter School		0	
Total ADA/Enrollment	13,271	14,432	92.0%
Second Prior Year (2023-24)			
District Regular	13,456	14,240	
Charter School	0		
Total ADA/Enrollment	13,456	14,240	94.5%
First Prior Year (2024-25)			
District Regular	13,501	14,178	
Charter School			
Total ADA/Enrollment	13,501	14,178	95.2%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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	13,298	14,067		
Charter School	0			
Total ADA/Enrollment	13,298	14,067	94.5%	Not Met
1st Subsequent Year (2026-27)				
District Regular	13,165	13,926		
Charter School				
Total ADA/Enrollment	13,165	13,926	94.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	13,034	13,787		
Charter School				
Total ADA/Enrollment	13,034	13,787	94.5%	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)

The third prior year is bringing the average to 94.4 but we believe our estimate of 94.5 is more reflective of recent ADA trends.

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)	13,555.14	13,500.98	13,428.99	13,344.92
b.	Prior Year ADA (Funded)		13,555.14	13,500.98	13,428.99
c.	Difference (Step 1a minus Step 1b)		(54.16)	(71.99)	(84.07)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(.40%)	(.53%)	(.63%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		13,321.75	13,188.76	13,057.11
b1.	COLA percentage		2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)		306.40	398.30	446.55
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			1.90%	2.49%	2.79%
LCFF Revenue Standard (Step 3, plus/minus 1%):			0.90% to 2.90%	1.49% to 3.49%	1.79% to 3.79%

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)	70,493,041.00	71,651,717.01	71,651,717.00	71,651,717.00
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)	165,266,870.60	170,073,136.01	174,022,360.00	178,649,839.00
District's Projected Change in LCFF Revenue:		2.91%	2.32%	2.66%
LCFF Revenue Standard		0.90% to 2.90%	1.49% to 3.49%	1.79% to 3.79%
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)

The 24-25 LCFF is actually closer to \$167M but due to an ESSER accrual from a prior year that needed to be fixed in 24-25, our auditors flagged that this should come from LCFF. The real percentage change between 24-25 and 25-26 is under the 2.9%.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.90%	2.49%	2.79%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.10% to 11.90%	-7.51% to 12.49%	-7.21% to 12.79%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.10% to 6.90%	-2.51% to 7.49%	-2.21% to 7.79%

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)	7,309,412.17		
Budget Year (2025-26)	7,984,905.76	9.24%	Yes
1st Subsequent Year (2026-27)	7,905,057.00	(1.00%)	No
2nd Subsequent Year (2027-28)	7,826,006.00	(1.00%)	No

Explanation:
(required if Yes)

Medi-Cal Revenues (reimbursement) anticipated to be higher in 25-26.

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

First Prior Year (2024-25)	29,743,765.74		
Budget Year (2025-26)	31,192,953.56	4.87%	No
1st Subsequent Year (2026-27)	26,929,896.00	(13.67%)	Yes
2nd Subsequent Year (2027-28)	26,929,896.00	0.00%	No

Explanation:
(required if Yes)

We are getting 1 time block funding for student support close to \$4M in 25-26, we do not anticipate getting this in the out years.

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

First Prior Year (2024-25)	4,956,346.17		
Budget Year (2025-26)	4,131,026.00	(16.65%)	Yes
1st Subsequent Year (2026-27)	4,097,216.00	(.82%)	No
2nd Subsequent Year (2027-28)	4,097,216.00	0.00%	No

Explanation:
(required if Yes)

We do not adopt a gift budget as this funding is fluctuative and not guaranteed. As we get revenue, we will adjust at 1st and 2nd interim.

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

First Prior Year (2024-25)	6,581,335.52		
Budget Year (2025-26)	9,368,170.41	42.34%	Yes
1st Subsequent Year (2026-27)	6,420,420.00	(31.47%)	Yes
2nd Subsequent Year (2027-28)	6,470,435.00	.78%	No

Explanation:

(required if Yes)

We are placing most of our site discretionary dollars into 4310 and then allowing them to move money out based on plans solidified in the summer. In the 26-27 year we are anticipating having spent down our carry overs (which are in the 4000s) that us why it's dropping to "regular" levels again.

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

First Prior Year (2024-25)	41,334,610.47		
Budget Year (2025-26)	41,046,633.66	(.70%)	No
1st Subsequent Year (2026-27)	40,573,389.00	(1.15%)	No
2nd Subsequent Year (2027-28)	40,900,632.00	.81%	No

Explanation:

(required if Yes)

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)	42,009,524.08		
Budget Year (2025-26)	43,308,885.32	3.09%	Met
1st Subsequent Year (2026-27)	38,932,169.00	(10.11%)	Not Met
2nd Subsequent Year (2027-28)	38,853,118.00	(.20%)	Met

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

First Prior Year (2024-25)	47,915,945.99		
Budget Year (2025-26)	50,414,804.07	5.22%	Met
1st Subsequent Year (2026-27)	46,993,809.00	(6.79%)	Met
2nd Subsequent Year (2027-28)	47,371,067.00	.80%	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)

Medi-Cal Revenues (reimbursement) anticipated to be higher in 25-26.

Explanation:

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

We are getting 1 time block funding for student support close to \$4M in 25-26, we do not anticipate getting this in the out years.

Explanation:

Other Local Revenue

We do not adopt a gift budget as this funding is fluctuative and not guaranteed. As we get revenue, we will adjust at 1st and 2nd interim.

(linked from 6B
if NOT met)

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

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

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

228,967,445.39

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

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

228,967,445.39

6,869,023.36

6,869,352.09

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)	12,404,364.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1.26	37,654,990.96	31,512,041.22
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1.26)	(1.30)	(.07)
e. Available Reserves (Lines 1a through 1d)	12,404,364.00	37,654,989.66	31,512,041.15
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	206,739,394.71	223,033,913.78	226,126,479.15
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)	206,739,394.71	223,033,913.78	226,126,479.15
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	16.9%	13.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	5.6%	4.6%

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)	11,946,536.56	119,853,929.95	N/A	Met
Second Prior Year (2023-24)	5,114,032.65	135,589,909.98	N/A	Met
First Prior Year (2024-25)	(6,188,301.73)	136,172,844.32	4.5%	Met
Budget Year (2025-26) (Information only)	(9,178,333.96)	135,306,022.44		

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)	36,041,503.00	20,639,773.74	42.7%	Not Met
Second Prior Year (2023-24)	36,041,502.74	32,586,310.30	9.6%	Not Met
First Prior Year (2024-25)	30,676,644.30	37,700,342.95	N/A	Met
Budget Year (2025-26) (Information only)	31,512,041.22			

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

We had significant staff turnover and we cannot speak to why the original budget for 22-23 and 23-24 were vastly overprojected.

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)	35,487,164.59		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.)	13,298	13,165	13,034
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

Yes

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

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

Foothill SELPA

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)	228,967,445.39	227,290,886.26	229,736,577.55
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	228,967,445.39	227,290,886.26	229,736,577.55

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,869,023.36	6,818,726.59	6,892,097.33
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)	6,869,023.36	6,818,726.59	6,892,097.33

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00		
0.00	6,683,205.00	6,760,097.00
22,333,707.26	9,621,100.81	1,588,828.98
(.08)	0.00	0.00
0.00		
0.00		
0.00		
22,333,707.18	16,304,305.81	8,348,925.98
9.75%	7.17%	3.63%
6,869,023.36	6,818,726.59	6,892,097.33
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?

Yes

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

Lawsuit damages/payouts will be paid from General Fund

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)	(43,200,786.01)			
Budget Year (2025-26)	(49,582,686.53)	6,381,900.52	14.8%	Not Met
1st Subsequent Year (2026-27)	(50,279,687.00)	697,000.47	1.4%	Met
2nd Subsequent Year (2027-28)	(50,579,687.00)	300,000.00	.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)	2,401,421.86			
Budget Year (2025-26)	2,000,000.00	(401,421.86)	(16.7%)	Not Met
1st Subsequent Year (2026-27)	2,100,000.00	100,000.00	5.0%	Met
2nd Subsequent Year (2027-28)	2,200,000.00	100,000.00	4.8%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Special Ed expenses have increased due to higher NPA and consultant costs. Increased budget for retro payments and salary increases due to negotiations.

- 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)

The Retiree Benefit Fund (67) was negative as a beginning fund balance, thus inflating the 24-25 amount needing to be transferred.

- 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	30	21.0-00000.0-00000-00000-8699	21.0-00000.0-00000-00000-7438	50,000,654
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Enterprise Leasing	1	01.0-81500.0-00000-00000-8980	01.0-81500.0-00000-91000-7438	15,757
Banc of America - LED/Solar	13	01.0-00000.0-00000-00000-8699	01.0-00000.0-00000-91000-7438	10,640,457
TOTAL:				60,656,867

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	0	25,817,000	55,000,000	55,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Enterprise Leasing	136,473	15,757		
Banc of America - LED/Solar	1,247,060	1,305,871	1,367,299	1,431,462
Total Annual Payments:	1,383,533	27,138,628	56,367,299	56,431,462
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)

Because of our bond issuance that occurred this month (May 2025).

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:

Benefits for those who retire early up to age 65 of 5 years total after retirement.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

2,401,421

0

4. OPEB Liabilities

a. Total OPEB liability

72,839,245.00

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

1,414,008.00

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

71,425,237.00

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

0.00

0.00

0.00

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

410,333.37

459,710.48

514,875.74

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

2,000,000.00

2,100,000.00

2,200,000.00

d. Number of retirees receiving OPEB benefits

163.00

170.00

175.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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:

Worker's Comp and Property and Liability

3. Self-Insurance Liabilities

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

0.00

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)
5,331,167.97	5,353,555.33	5,376,166.56
5,331,167.97	5,353,555.33	5,376,166.56

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	805	765	753	748

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 28, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 29, 2025

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

Yes

If Yes, date of budget revision board adoption:

Apr 29, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from
prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

0

0

0

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

0.0%

0.0%

0.0%

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

N/A

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	0		
		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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	10,713,102	11,088,060	11,476,142
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

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:

--

Certificated (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	905,543	915,685	925,941
3.	Percent change in step & column over prior year	1.1%	1.1%	1.1%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	772	772	772	772

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Mar 18, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 19, 2025

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

Yes

If Yes, date of budget revision board adoption:

Mar 19, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year

0.0

or

Multiyear Agreement

Total cost of salary settlement

2,794,051

2,514,646

2,263,181

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

0.0%

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

General Fund will be used, salary not changing, only longevity stipend for highest year increase.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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
5,372,581	5,560,621	5,755,243
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

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
442,406	447,361	452,372
1.1%	1.1%	1.1%

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	115	114	114	114

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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
1,020,000	1,055,700	1,092,650
100.0%	100.0%	100.0%
6.0%	6.0%	6.0%

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
121,341	122,700	124,075
1.1%	1.1%	1.1%

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)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			51,480,546.39	69,791,637.37	66,676,370.53	65,958,973.27	58,647,566.26	59,387,321.47	60,745,901.61	58,270,728.89
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		8,201,784.92	8,201,784.92	8,201,784.92	8,201,784.92	8,201,784.92	8,201,784.92	8,201,784.92	8,201,784.92
Property Taxes	8020-8079		5,970,976.42	5,970,976.42	5,970,976.42	5,970,976.42	5,970,976.42	5,970,976.42	5,970,976.42	5,970,976.42
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		27,731.09	423,983.93	0.00	692,079.80	671,476.22	426,787.28	(466,500.68)	388,836.79
Other State Revenue	8300-8599		1,104,011.05	1,285,438.71	3,567,504.93	1,555,044.82	2,705,369.26	3,176,811.65	2,208,009.74	2,051,905.09
Other Local Revenue	8600-8799		21,481.34	208,920.99	166,819.42	230,395.49	769,802.26	451,270.07	1,081,236.34	(467,354.15)
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			15,325,984.81	16,091,104.96	17,907,085.69	16,650,281.44	18,319,409.08	18,227,630.34	16,995,506.73	16,146,149.07
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		19,904.53	7,088,654.67	7,302,503.34	7,424,820.84	7,528,673.00	7,416,550.26	7,492,993.48	7,402,833.51
Classified Salaries	2000-2999		395,042.12	1,665,199.79	3,102,511.79	3,539,689.79	3,738,395.45	3,620,421.54	3,565,939.08	3,700,049.88
Employee Benefits	3000-3999		81,340.43	2,238,010.40	4,500,315.59	5,135,600.37	4,842,742.09	4,820,324.88	4,947,079.66	4,951,501.80
Books and Supplies	4000-4999		986,299.88	1,200,825.90	376,907.29	952,170.39	449,201.81	453,064.90	565,296.18	533,914.86
Services	5000-5999		1,126,255.56	3,700,216.49	3,083,458.50	4,824,611.14	3,383,045.63	2,276,668.88	4,675,003.93	3,447,005.43
Capital Outlay	6000-6999			5,905.55	3,746.02	1,156.89	1,310.91	2,178.58	11,225.25	37,782.97
Other Outgo	7000-7499		3,108.77	74,829.19	8,941.18	106,723.04	36,884.69	137,192.34	70,493.04	56,065.86
Interfund Transfers Out	7600-7629		166,666.67	166,666.67	166,666.67	166,666.67	166,666.67	166,666.67	166,666.67	166,666.67

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,778,617.96	16,140,308.64	18,545,050.38	22,151,439.13	20,146,920.25	18,893,068.04	21,494,697.28	20,295,820.99
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	34,326,654.33	444,453.47	(94,396.01)	0.00	(1,844,686.66)	4,477,660.44	4,477,660.44	4,477,660.44	4,477,660.44
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	49,360.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	11.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		34,376,026.94	444,453.47	(94,396.01)	0.00	(1,844,686.66)	4,477,660.44	4,477,660.44	4,477,660.44	4,477,660.44
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,373,445.16	(5,319,270.66)	2,971,667.14	79,432.57	(34,437.34)	1,734,164.20	2,277,412.75	2,277,412.75	2,277,412.75
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,409,838.88	0.00	0.00	0.00	0.00	176,229.86	176,229.86	176,229.86	176,229.86
Deferred Inflows of Resources	9690	15,734,150.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		32,517,434.57	(5,319,270.66)	2,971,667.14	79,432.57	(34,437.34)	1,910,394.06	2,453,642.61	2,453,642.61	2,453,642.61
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		1,858,592.37	5,763,724.13	(3,066,063.15)	(79,432.57)	(1,810,249.32)	2,567,266.38	2,024,017.83	2,024,017.83	2,024,017.83
E. NET INCREASE/DECREASE (B - C + D)			18,311,090.98	(3,115,266.83)	(717,397.27)	(7,311,407.01)	739,755.22	1,358,580.13	(2,475,172.72)	(2,125,654.09)
F. ENDING CASH (A + E)			69,791,637.37	66,676,370.53	65,958,973.27	58,647,566.26	59,387,321.47	60,745,901.61	58,270,728.89	56,145,074.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		56,145,074.80	50,448,012.89	48,133,035.39	50,785,764.01				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	8,201,784.92	8,201,784.92	8,201,784.92	8,201,784.92	0.00	0.00	98,421,419.00	98,421,419.00
Property Taxes	8020-8079	5,970,976.42	5,970,976.42	5,970,976.42	5,970,976.42	0.00	0.00	71,651,717.00	71,651,717.01
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	558,326.83	42,534.13	2,609,825.18	2,609,825.18	0.00	0.00	7,984,905.76	7,984,905.76
Other State Revenue	8300-8599	(2,210,963.18)	2,363,002.63	6,693,409.43	6,693,409.43	0.00	0.00	31,192,953.56	31,192,953.56
Other Local Revenue	8600-8799	161,569.76	354,965.06	575,959.71	575,959.71	0.00	0.00	4,131,026.00	4,131,026.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		12,681,694.75	16,933,263.15	24,051,955.65	24,051,955.65	0.00	0.00	213,382,021.32	213,382,021.33
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,679,984.21	7,427,173.74	8,299,579.59	8,299,579.59	0.00	0.00	83,383,250.76	83,383,250.76
Classified Salaries	2000-2999	3,621,611.91	3,630,746.52	4,784,522.66	4,784,522.66	0.00	0.00	40,148,653.19	40,148,653.17
Employee Benefits	3000-3999	4,973,760.23	4,961,924.99	5,455,584.31	5,455,584.31	0.00	0.00	52,363,769.06	52,363,769.13
Books and Supplies	4000-4999	670,566.80	1,357,198.08	911,362.17	911,362.17	0.00	0.00	9,368,170.42	9,368,170.41
Services	5000-5999	3,261,759.94	3,536,146.27	3,866,230.96	3,866,230.96	0.00	0.00	41,046,633.67	41,046,633.66
Capital Outlay	6000-6999	5,306.15	105,035.10	7,158.30	7,158.30	0.00	0.00	187,964.00	187,964.00
Other Outgo	7000-7499	23,118.59	87,367.12	(67,859.78)	(67,859.78)	0.00	0.00	469,004.26	469,004.26
Interfund Transfers Out	7600-7629	166,666.67	166,666.67	166,666.67	166,666.67	0.00	0.00	2,000,000.00	2,000,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,402,774.49	21,272,258.49	23,423,244.86	23,423,244.86	0.00	0.00	228,967,445.36	228,967,445.39
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	4,477,660.44	4,477,660.44	4,477,660.44	4,477,660.44	0.00	0.00	34,326,654.33	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	49,360.70	0.00	0.00	49,360.70	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		4,477,660.44	4,477,660.44	4,477,660.44	4,527,021.14	0.00	0.00	34,376,015.03	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,277,412.75	2,277,412.75	2,277,412.75	4,135,993.21	0.00	0.00	17,232,025.62	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	176,229.86	176,229.86	176,229.86	176,229.86	0.00	0.00	1,409,838.88	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	15,734,150.53	0.00	0.00	15,734,150.53	
SUBTOTAL		2,453,642.61	2,453,642.61	2,453,642.61	20,046,373.60	0.00	0.00	34,376,015.03	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		2,024,017.83	2,024,017.83	2,024,017.83	(15,519,352.46)	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(5,697,061.91)	(2,314,977.50)	2,652,728.63	(14,890,641.66)	0.00	0.00	(15,585,424.04)	(15,585,424.06)
F. ENDING CASH (A + E)		50,448,012.89	48,133,035.39	50,785,764.01	35,895,122.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								35,895,122.35	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			35,895,122.35	40,499,821.42	36,274,733.22	35,036,275.59	32,067,001.22	33,475,242.54	34,340,235.32	35,205,228.10
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		8,432,392.89	8,432,392.89	8,432,392.89	8,432,392.89	8,432,392.89	8,432,392.89	8,432,392.89	8,432,392.89
Property Taxes	8020- 8079		6,138,861.19	6,138,861.19	6,138,861.19	6,138,861.19	6,138,861.19	6,138,861.19	6,138,861.19	6,138,861.19
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		658,754.73	658,754.73	658,754.73	658,754.73	658,754.73	658,754.73	658,754.73	658,754.73
Other State Revenue	8300- 8599		2,244,158.03	2,244,158.03	2,244,158.03	2,244,158.03	2,244,158.03	2,244,158.03	2,244,158.03	2,244,158.03
Other Local Revenue	8600- 8799		308,682.15	308,682.15	308,682.15	308,682.15	308,682.15	308,682.15	308,682.15	308,682.15
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			17,782,848.99	17,782,848.99	17,782,848.99	17,782,848.99	17,782,848.99	17,782,848.99	17,782,848.99	17,782,848.99
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		6,979,469.19	6,979,469.19	6,979,469.19	6,979,469.19	6,979,469.19	6,979,469.19	6,979,469.19	6,979,469.19
Classified Salaries	2000- 2999		3,385,786.71	3,385,786.71	3,385,786.71	3,385,786.71	3,385,786.71	3,385,786.71	3,385,786.71	3,385,786.71
Employee Benefits	3000- 3999		4,435,016.26	4,435,016.26	4,435,016.26	4,435,016.26	4,435,016.26	4,435,016.26	4,435,016.26	4,435,016.26
Books and Supplies	4000- 4999		530,738.81	530,738.81	530,738.81	530,738.81	530,738.81	530,738.81	530,738.81	530,738.81
Services	5000- 5999		3,381,115.72	3,381,115.72	3,381,115.72	3,381,115.72	3,381,115.72	3,381,115.72	3,381,115.72	3,381,115.72
Capital Outlay	6000- 6999		15,663.67	15,663.67	15,663.67	15,663.67	15,663.67	15,663.67	15,663.67	15,663.67
Other Outgo	7000- 7499		39,083.69	39,083.69	39,083.69	39,083.69	39,083.69	39,083.69	39,083.69	39,083.69
Interfund Transfers Out	7600- 7629		175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			18,941,874.04	18,941,874.04	18,941,874.04	18,941,874.04	18,941,874.04	18,941,874.04	18,941,874.04	18,941,874.04
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	34,326,654.33	444,453.47	(94,396.01)	0.00	(1,844,686.66)	4,477,660.44	4,477,660.44	4,477,660.44	4,477,660.44
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	49,360.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	11.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		34,376,026.94	444,453.47	(94,396.01)	0.00	(1,844,686.66)	4,477,660.44	4,477,660.44	4,477,660.44	4,477,660.44
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,373,445.16	(5,319,270.66)	2,971,667.14	79,432.57	(34,437.34)	1,734,164.20	2,277,412.75	2,277,412.75	2,277,412.75
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	1,409,838.88	0.00	0.00	0.00	0.00	176,229.86	176,229.86	176,229.86	176,229.86
Deferred Inflows of Resources	9690	15,734,150.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		32,517,434.57	(5,319,270.66)	2,971,667.14	79,432.57	(34,437.34)	1,910,394.06	2,453,642.61	2,453,642.61	2,453,642.61
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		1,858,592.37	5,763,724.13	(3,066,063.15)	(79,432.57)	(1,810,249.32)	2,567,266.38	2,024,017.83	2,024,017.83	2,024,017.83
E. NET INCREASE/DECREASE (B - C + D)			4,604,699.07	(4,225,088.20)	(1,238,457.62)	(2,969,274.38)	1,408,241.33	864,992.78	864,992.78	864,992.78
F. ENDING CASH (A + E)			40,499,821.42	36,274,733.22	35,036,275.59	32,067,001.22	33,475,242.54	34,340,235.32	35,205,228.10	36,070,220.88
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		36,070,220.88	36,935,213.65	37,800,206.43	38,665,199.21				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	8,432,392.89	8,432,392.89	8,432,392.89	8,432,392.89	0.00	0.00	101,188,714.73	101,188,714.73
Property Taxes	8020-8079	6,138,861.19	6,138,861.19	6,138,861.19	6,138,861.19	0.00	0.00	73,666,334.27	73,666,334.27
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Federal Revenue	8100-8299	658,754.73	658,754.73	658,754.73	658,754.73	0.00	0.00	7,905,056.70	7,905,056.70
Other State Revenue	8300-8599	2,244,158.03	2,244,158.03	2,244,158.03	2,244,158.03	0.00	0.00	26,929,896.41	26,929,896.41
Other Local Revenue	8600-8799	308,682.15	308,682.15	308,682.15	308,682.15	0.00	0.00	3,704,185.74	3,704,185.74
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		17,782,848.99	17,782,848.99	17,782,848.99	17,782,848.99	0.00	0.00	213,394,187.86	213,394,187.86
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,979,469.19	6,979,469.19	6,979,469.19	6,979,469.19	0.00	0.00	83,753,630.23	83,753,630.23
Classified Salaries	2000-2999	3,385,786.71	3,385,786.71	3,385,786.71	3,385,786.71	0.00	0.00	40,629,440.49	40,629,440.49
Employee Benefits	3000-3999	4,435,016.26	4,435,016.26	4,435,016.26	4,435,016.26	0.00	0.00	53,220,195.11	53,220,195.11
Books and Supplies	4000-4999	530,738.81	530,738.81	530,738.81	530,738.81	0.00	0.00	6,368,865.78	6,368,865.78
Services	5000-5999	3,381,115.72	3,381,115.72	3,381,115.72	3,381,115.72	0.00	0.00	40,573,388.66	40,573,388.66
Capital Outlay	6000-6999	15,663.67	15,663.67	15,663.67	15,663.67	0.00	0.00	187,964.00	187,964.00
Other Outgo	7000-7499	39,083.69	39,083.69	39,083.69	39,083.69	0.00	0.00	469,004.25	469,004.25
Interfund Transfers Out	7600-7629	175,000.00	175,000.00	175,000.00	175,000.00	0.00	0.00	2,100,000.00	2,100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		18,941,874.04	18,941,874.04	18,941,874.04	18,941,874.04	0.00	0.00	227,302,488.51	227,302,488.51
D. BALANCE SHEET ITEMS									0.00
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	4,477,660.44	4,477,660.44	4,477,660.44	4,477,660.44	0.00	0.00	34,326,654.33	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	49,360.70	0.00	0.00	49,360.70	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		4,477,660.44	4,477,660.44	4,477,660.44	4,527,021.14	0.00	0.00	34,376,015.03	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,277,412.75	2,277,412.75	2,277,412.75	2,277,412.75	1,858,580.46	0.00	17,232,025.62	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	176,229.86	176,229.86	176,229.86	176,229.86	832,688.98	0.00	2,242,527.86	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	15,734,150.53	0.00	0.00	15,734,150.53	
SUBTOTAL		2,453,642.61	2,453,642.61	2,453,642.61	18,187,793.14	2,691,269.44	0.00	35,208,704.01	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		2,024,017.83	2,024,017.83	2,024,017.83	(13,660,772.00)	(2,691,269.44)	0.00	(832,688.98)	
E. NET INCREASE/DECREASE (B - C + D)		864,992.78	864,992.78	864,992.78	(14,819,797.05)	(2,691,269.44)	0.00	(14,740,989.63)	(13,908,300.65)
F. ENDING CASH (A + E)		36,935,213.65	37,800,206.43	38,665,199.21	23,845,402.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,154,132.72	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

West San Gabriel Valley JPA

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: Mariam Abdelhamid
Title: Director of Fiscal Services
Telephone: 818-729-4450
E-mail: mariamabdelhamid@burbankusd.org

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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.

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: _____
Date: _____

Adoption Date: _____
Signed: _____

Clerk/Secretary of the Governing Board
(Original signature required)

Printed Name: _____ Title: _____

Public Hearing:

Place: _____
Date: _____
Time: _____

Contact person for additional information on the budget reports:

Name: _____
Title: _____

Telephone: _____
E-mail: _____

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

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



2025-26 Budget Adoption

Budget Cycle

Budgeting for school districts is a continuous, year-round process



☐ Unaudited Actuals

On or before September 15

Details actual ending balances, all revenues and expenditures for the fiscal year ended June 30

☐ Second Interim

On or before March 15

Actual revenues and expense July 1 to January 31 with projections for remainder of current and two future fiscal years

☐ Adopted Budget

On or before July 1

Details spending plan of district and includes estimated actual ending balances for prior fiscal year

☐ First Interim

On or before December 15

Actual revenues and expense July 1 to October 31 with projections for remainder of current and two future fiscal years

Certification Definitions



✓ Positive

The District, based on current projections, will be able to meet its financial obligations for the current and subsequent two fiscal years

Qualified

The District, based on current projections, may not be able to meet its financial obligations for the current and subsequent two fiscal years

Negative

The District, based on current projections, will be unable to meet its financial obligations for the current and subsequent two fiscal years

Current projections are based on Estimated Actuals and Multiyear Projection (MYP)

State Budget Proposal for 2025-26

COLA and CalSTRS/CalPERS



Cost of Living Adjustment (COLA)

	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%

CalSTRS and CalPERS employer contributions:

	2024-25	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS – May Revise Budget 2025-26	27.05%	26.8%	26.9%	27.8%

Proposed Budget Assumptions

Revenues



- Projected Funded ADA – based on 94% enrollment and three-year average

2024-25	2025-26	2026-27	2027-28
13,519	13,322	13,189	13,057

- Assumes all changes that were presented by the Governor in the May Revise
- Funded LCFF
 - LCFF revenues computed using the three-year average
 - 94% average daily attendance (ADA)
- Reduced one-time revenues no longer received in the multi-year projection
- Added one-time revenues based on Governor's May Revise
- Assumed nominal decline off federal funds, monitoring
- Did not adopt gift revenues, not guaranteed
- Did not budget carryover, will finalize at year end





Supplemental Funding is Received for:

- Students who are English learners
- Students who receive free or reduced price meals
- Foster Youth

In order to receive Supplemental Grant funding, Districts need to have an unduplicated pupil count of 20%. In order to receive Concentration Grant funding, Districts needs to have an unduplicated pupil count of 55% or greater. Burbank USD only receives Supplemental Grant Funding

Supplemental Grant Funding for LCAP

2024-25	2025-26	2026-27	2027-28
Supplemental Grant - Unduplicated Pupil Count			
37.30%	38.37%	38.27%	37.89%
11,440,151	11,970,073	12,216,541	12,426,579

2025-26 Proposed Adopted Budget

General Fund Revenues



Combined Unrestricted and Restricted Funding	2024-25 Estimated Actuals	2025-26 Proposed Budget	2026-27 Projected Budget	2027-28 Projected Budget
LCFF Source Revenues	\$165,266,871	\$170,073,136	\$174,022,360	\$178,649,839
Federal Revenues	\$7,309,412	\$7,984,906	\$7,905,057	\$7,826,006
Other State Revenues	\$29,743,766	\$31,192,954	\$26,929,896	\$26,929,896
Other Local Revenues	\$4,956,346	\$4,131,026	\$4,097,216	\$4,097,216
TOTAL	\$207,276,395	\$213,382,021	\$212,954,529	\$217,502,957

Proposed Budget Assumptions

Expenditures



- Consumer Price Index – CPI

2024-25	2025-26	2026-27	2027-28
3.07%	3.42%	2.98%	2.77%

- Step and Column increases
- Operational Site Budgets
- Department Meetings/Plans
- LCAP Plan
- STRS/PERS changes
- One-Time Funding Expenditure Plans (Tentative)

2025-26 Proposed Adopted Budget

General Fund Expenditures



Unrestricted and Restricted Combined	2024-25 Estimated Actuals	2025-26 Proposed Budget	2026-27 Projected Budget	2027-28 Projected Budget
Certificated Salaries	\$85,129,071	\$83,383,251	\$83,743,493	\$84,305,520
Classified Salaries	\$38,225,031	\$40,148,653	\$40,598,318	\$40,843,019
Benefits	\$49,028,123	\$52,363,769	\$53,198,298	\$54,360,003
Books and Supplies	\$6,581,336	\$9,368,170	\$6,420,420	\$6,470,435
Services	\$41,334,610	\$41,046,634	\$40,573,389	\$40,900,632
Capital Outlay	\$2,527,580	\$187,964	\$187,964	\$187,964
Other Outgo	\$1,556,385	\$1,250,000	\$1,250,000	\$1,250,000
Other Adjustments	-\$657,079	-\$780,996	-\$780,996	-\$780,996
TOTAL	\$223,725,057	\$226,967,445	\$225,190,886	\$227,536,577

Contributions & Transfers In/Out



	2024-25	2025-26	2026-27	2027-28
Special Education	\$36,595,868	\$43,196,081	\$43,457,439	\$43,718,797
On-Going and Major Maintenance	\$6,752,503	\$6,869,352	\$6,910,915	\$6,952,478
Rental of District Property	-\$281,486	-\$283,706	-\$285,423	-\$287,139
City of Burbank- Joint Use	-\$263,758	-\$199,040	-\$200,245	-\$201,449
<i>Retiree Benefits</i>	\$2,401,422	\$2,000,000	\$2,012,101	\$2,024,202
Total	\$42,803,127	\$49,582,687	\$49,882,687	\$52,206,889



Ending Fund Balance in Excess of Reserve for Economic Uncertainties (REU)

Per Ed Code Section 42127(a)(2)(B) Districts must provide information at a public hearing prior to budget adoption on all balances assigned and unassigned in excess of the minimum recommended reserve for economic uncertainties (REU)

- Senate Bill (SB) 751 (Hill, Statutes of 2017) sets the threshold for triggering the cap on district reserves and the limits of how much school districts can maintain in their local reserves
- SB 751 caps district reserves at 10% using assigned/unassigned ending balance of General and Special Reserve For Other Than Capital Outlay Funds

EA & Adopted

Description	Object Code	Estimated Actuals 2024-2025			Adopted Budget 2025-26		
A. Revenues		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	8010-8099	\$165,266,871	\$0	\$165,266,871	\$170,073,136	\$0	\$170,073,136
Federal Revenue	8100-8299	\$0	\$7,309,412	\$7,309,412	\$0	\$7,984,906	\$7,984,906
Other State Revenues	8300-8599	\$6,568,883	\$23,174,883	\$29,743,766	\$4,887,239	\$26,305,715	\$31,192,954
Other Local Revenues	8600-8799	\$1,349,575	\$3,606,771	\$4,956,346	\$750,000	\$3,381,026	\$4,131,026
Total Revenue		\$173,185,329	\$34,091,066	\$207,276,395	\$175,710,375	\$37,671,646	\$213,382,021
B. Expenditures							
Certificated Salaries	1000-1999	\$67,176,286	\$17,952,785	\$85,129,071	\$64,842,047	\$18,541,203	\$83,383,251
Classified Salaries	2000-2999	\$20,629,776	\$17,595,255	\$38,225,031	\$21,434,093	\$18,714,560	\$40,148,653
Employee Benefits	3000-3999	\$34,425,388	\$14,602,736	\$49,028,123	\$36,451,156	\$15,912,613	\$52,363,769
Books and Supplies	4000-4999	\$1,567,093	\$5,014,242	\$6,581,336	\$1,753,339	\$7,614,831	\$9,368,170
Services and Other Operating Expenditures	5000-5999	\$8,024,480	\$33,310,131	\$41,334,610	\$9,287,081	\$31,759,553	\$41,046,634
Capital Outlay/Depreciation	6000-6999	\$2,029,302	\$498,279	\$2,527,580	\$124,900	\$63,064	\$187,964
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$1,426,253	\$130,133	\$1,556,385	\$1,200,000	\$50,000	\$1,250,000
Other Outgo - Transfers of Indirect Costs	7300-7399	-\$1,507,154	\$850,075	-\$657,079	-\$1,786,594	\$1,005,598	-\$780,996
Total Expenditures		\$133,771,422	\$89,953,635	\$223,725,057	\$133,306,022	\$93,661,423	\$226,967,445
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		\$39,413,906	-\$55,862,569	-\$16,448,663	\$42,404,353	-\$55,989,777	-\$13,585,424
D. Other Financing Sources/Uses							
Interfund Transfers							
Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	7600-7629	\$2,401,422	\$0	\$2,401,422	\$2,000,000	\$0	\$2,000,000
Other Sources/Uses							
Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	8980-8999	-\$43,200,786	\$43,200,786	\$0	-\$49,582,687	\$49,582,687	\$0
Net Increase (Decrease) in Fund Balance		-\$6,188,302	-\$12,661,783	-\$18,850,084	-\$9,178,334	-\$6,407,090	-\$15,585,424
F. Fund Balance, Reserves/Net Position							
Beginning Fund Balance/Net Position							
As of July 1 - Unaudited	9791	\$37,700,343	\$32,630,288	\$70,330,631	\$31,512,041	\$19,968,505	\$51,480,546
Ending Balance/Net Position, June 30		\$31,512,041	\$19,968,505	\$51,480,546	\$22,333,707	\$13,561,415	\$35,895,122
Components of Ending Fund Balance							
Vacation Liability	9780				\$300,000		
Unassigned/Unappropriated		\$18,232,623			\$8,535,661		
Reserve for Economic Uncertainties	9789	\$6,639,709			\$6,749,023		
Board Approved Reserve	9789	\$6,639,709			\$6,749,023		

Multiyear Projection

Description	Object Code	Projected Budget 2026-27			Projected Budget 2027-28		
A. Revenues		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
LCFF Sources	8010-8099	\$174,022,360	\$0	\$174,022,360	\$178,649,839	\$0	\$178,649,839
Federal Revenue	8100-8299	\$0	\$7,905,057	\$7,905,057	\$0	\$7,826,006	\$7,826,006
Other State Revenues	8300-8599	\$4,887,239	\$22,042,657	\$26,929,896	\$4,887,239	\$22,042,657	\$26,929,896
Other Local Revenues	8600-8799	\$750,000	\$3,347,216	\$4,097,216	\$750,000	\$3,347,216	\$4,097,216
Total Revenue		\$179,659,599	\$33,294,930	\$212,954,529	\$184,287,078	\$33,215,879	\$217,502,957
B. Expenditures							
Certificated Salaries	1000-1999	\$63,494,628	\$20,248,865	\$83,743,493	\$65,829,868	\$18,475,652	\$84,305,520
Classified Salaries	2000-2999	\$20,674,155	\$19,924,163	\$40,598,318	\$22,445,706	\$18,397,314	\$40,843,019
Employee Benefits	3000-3999	\$36,079,799	\$17,118,499	\$53,198,298	\$38,049,208	\$16,310,795	\$54,360,003
Books and Supplies	4000-4999	\$1,805,589	\$4,614,831	\$6,420,420	\$1,855,604	\$4,614,831	\$6,470,435
Services and Other Operating Expenditures	5000-5999	\$11,813,836	\$28,759,553	\$40,573,389	\$12,141,079	\$28,759,553	\$40,900,632
Capital Outlay/Depreciation	6000-6999	\$124,900	\$63,064	\$187,964	\$124,900	\$63,064	\$187,964
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$1,200,000	\$50,000	\$1,250,000	\$1,200,000	\$50,000	\$1,250,000
Other Outgo - Transfers of Indirect Costs	7300-7399	-\$1,786,594	\$1,005,598	-\$780,996	-\$1,786,594	\$1,005,598	-\$780,996
Total Expenditures		\$133,406,313	\$91,784,573	\$225,190,886	\$139,859,770	\$87,676,807	\$227,536,577
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		\$46,253,286	-\$58,489,643	-\$12,236,357	\$44,427,308	-\$54,460,928	-\$10,033,620
D. Other Financing Sources/Uses							
Interfund Transfers							
Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	7600-7629	\$2,100,000	\$0	\$2,100,000	\$2,200,000	\$0	\$2,200,000
Other Sources/Uses							
Sources	8930-8979	\$0	\$0	\$0	\$0	\$0	\$0
Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0
Contributions	8980-8999	-\$49,882,687	\$49,882,687	\$0	-\$50,182,687	\$50,182,687	\$0
Net Increase (Decrease) in Fund Balance		-\$5,729,400	-\$8,606,957	-\$14,336,357	-\$7,955,379	-\$4,278,241	-\$12,233,620
F. Fund Balance, Reserves/Net Position							
Beginning Fund Balance/Net Position							
As of July 1 - Unaudited	9791	\$22,333,707	\$13,561,415	\$35,895,122	\$16,604,307	\$4,954,458	\$21,558,765
Ending Balance/Net Position, June 30		\$16,604,307	\$4,954,458	\$21,558,765	\$8,648,928	\$676,217	\$9,325,145
Components of Ending Fund Balance							
Vacation Liability	9780	\$300,000			\$300,000		
Unassigned/Unappropriated		\$2,918,854			\$1,588,831		
Reserve for Economic Uncertainties	9789	\$6,692,727			\$6,760,097		
Board Approved Reserve	9789	\$6,692,727					



EPA Spending Plan 2025-26

- Educational Protection Account is an accumulation of new revenues generated by Proposition 30
- The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan
- The EPA funds are part of the LCFF funding formula which is estimated to be **\$27,095,803** for 2025-26 Fiscal Year
- The District plans to spend 100% on Certificated teacher salaries and related benefits
- Revenue and Expenditures must be posted on the District website
- The EPA must be audited by our external auditors

Challenges



- The economy is facing significant headwinds and is entering turbulent territory
- Many factors pose significant risk to the economy, the State Budget, and the long-term forecast
- Staffing challenges continue, leaving the District with many unfilled positions and high contractor costs

Feel free to reach out if you have any questions.

Thank you!

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