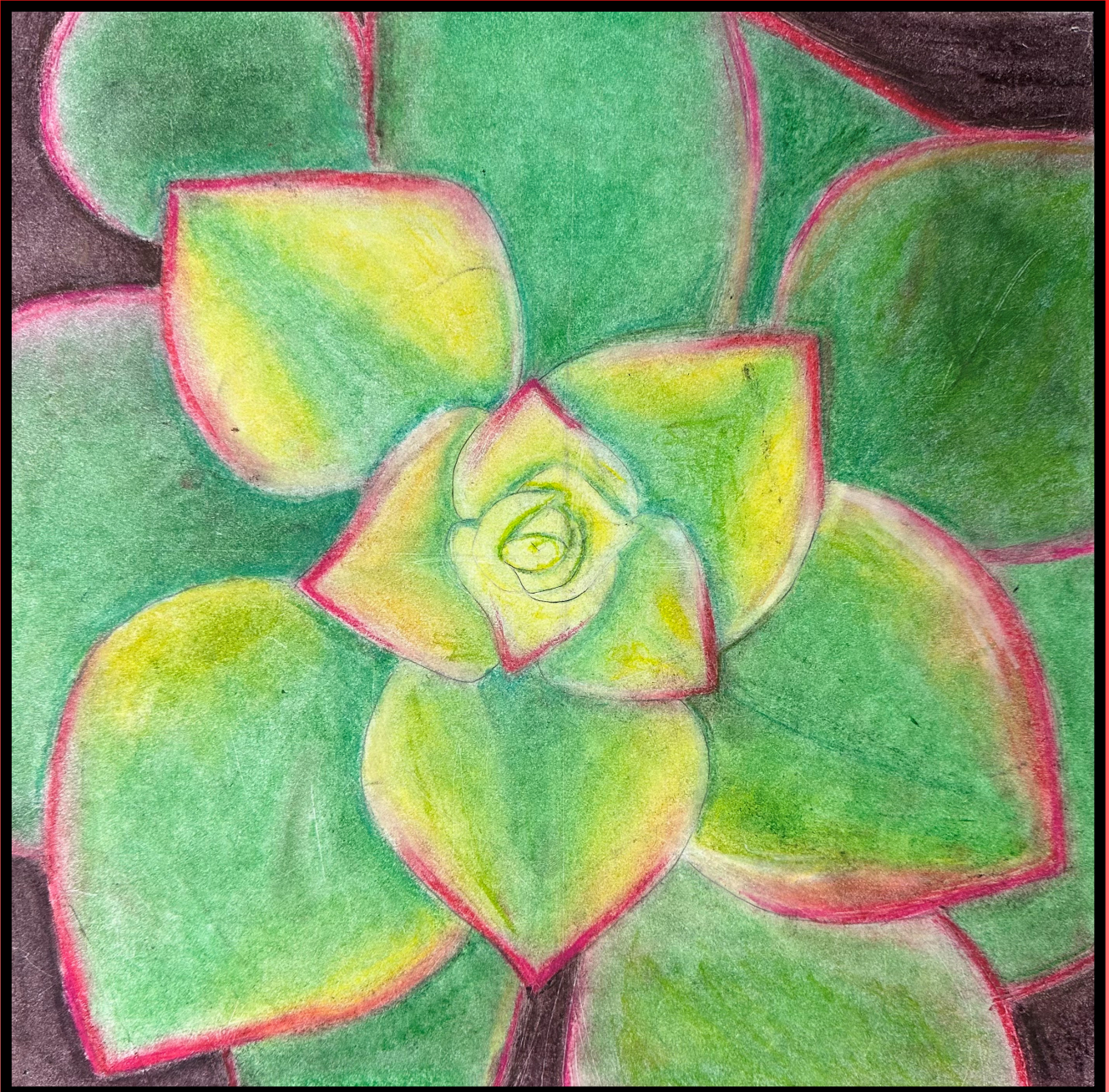




# 2025-2026 ADOPTED BUDGET JUNE 25, 2025

14120 HAWTHORNE BLVD.,  
HAWTHORNE, CA 90250



"Succulent"  
By Kyra Tran - 8th Grade  
Prairie Vista Middle School



**HAWTHORNE SCHOOL DISTRICT  
SCHOOL BOARD & ADMINISTRATION  
2025-2026**

**BOARD OF TRUSTEES**

Dr. Eugene Krank, President  
Cristina Chiappe, Vice President  
Sergio R. Mortara, Clerk  
Luciano Aguilar, Member  
Vicente Bravo, Member

**ADMINISTRATION**

Dr. Brian Markarian, Superintendent  
Mara Pagniano, Associate Superintendent, Business Services  
Dr. Erika Ayala, Assistant Superintendent, Educational Services  
Matthew Rohrer, Assistant Superintendent, Human Resources

**FISCAL SERVICES**

Jose Moreno, Director - Fiscal Services

**ELEMENTARY SCHOOLS (TK-5)**

Eucalyptus School – Sophia Vuong, Principal  
Jefferson School – Esau Berumen, Principal  
Kornblum School – Bridget Cruz-Brown, Principal  
Ramona School – Marisa Stewart, Principal  
Washington School – Wendy Ostensen, Principal  
York School – Abi Morales, Principal  
Zela Davis School – Miguelina Lopez, Principal

**MIDDLE SCHOOLS (6-8)**

Bud Carson Middle School – John Paterson, Principal  
Hawthorne Middle School – Martha Castellanos, Principal  
Prairie Vista Middle School – Sandra MacKellar, Principal

**DEPENDENT CHARTER HIGH SCHOOL (9-12)**

Hawthorne Math & Science Academy – Dr. Anakonia Matsumoto, Principal

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## **HAWTHORNE SCHOOL DISTRICT**

### **Mission Statement**

To maximize each student's potential to achieve educational excellence and social and emotional well-being.

### **Vision**

A diverse community of lifelong learners who excel and positively contribute to an advancing global society.

#### **We Believe:**

- Students are the focus of all decisions.
- All students, parents, staff and community members are empowered, supported and held accountable for their role in the educational process.
- A personal commitment to excellence is expected of all students, parents, staff and community members.
- A safe, innovative and supportive learning environment is maintained where resources are allocated to support social and emotional well-being, student learning, technology and collaboration.
- Local businesses, private and public agencies and the entire community are integral partners in the educational process.
- All individuals are valued and treated with dignity, courtesy, equality and respect.

## **Priorities and Goals**

### **Student Achievement**

- Use evidence-based instructional strategies, materials and technology to engage, support and challenge all students for academic success.
- Foster consistent and timely two-way communication with students and families regarding student progress.
- Encourage, support and recognize students for academic, social and emotional growth, success, citizenship and attendance.
- Engage parents in activities that will empower them to assist their children with identified needs.

### **Educational Environment**

- Provide a safe and healthy learning and working environment to maximize student learning.
- Further implement the Facilities Master Plan to ensure a safe and well-maintained physical environment.
- Refine and implement the Technology Master Plan to support innovation and foster the use of technology as a tool to enhance and personalize instruction and improve learning.

## Priorities and Goals

- Work with community partners in developing and implementing plans for emergency preparedness, health and safety.
- Establish and maintain inclusive learning environments that are physically, academically and emotionally safe.

### **Fiscal Responsibility**

- Prioritize the District and site budgets to meet the needs of students while maintaining fiscal solvency.
- Efficiently allocate resources (i.e. facilities, equipment, supplies, staff, etc.) to support student learning.
- Conduct periodic budget review workshops with staff, labor organizations, community and the Board of Trustees to maintain transparency and support a collaborative process.
- Continually monitor all district staffing levels, enrollment, revenues and expenditures.
- Ensure alignment with local, state and federal spending plans, minimize deficit spending and maintain the legally-required reserves.

### **District Culture**

- Students, families, staff and community will foster respect, trust and a sense of integrity and inclusion.
- All stakeholders will be respected, valued and treated as integral and equal partners in the organization.
- Build trust through collaborative relationships with constructive interactions and positive behaviors.
- Foster a climate where open communication and innovation are valued, encouraged and supported.

### **Parent and Family Involvement**

- The District and schools will maintain an equitable atmosphere where families are supported, valued, engaged and respected.
- Maximize the use of parent centers at all school sites to increase parental involvement.
- Effectively utilize school and district websites, social media and other forms of communication.
- Maintain and maximize a strong home-school connection through professional development and family outreach.
- Maintain a partnership with families to ensure student success through the implementation of formal agreements involving staff, students and parents

### **Community Outreach**

- The Hawthorne School District community will continue to strengthen existing partnerships while establishing new relationships.
- Promote our strengths through communication and participation in local and regional events to recruit and retain students and partnerships.
- Embrace the community by maintaining an open-door policy to foster trust and confidence in the District.
- Empower parents, students, staff and other representatives to promote district accomplishments throughout the community.
- Maintain and further develop partnerships with community leaders for the benefit of our students.



## **A Message from Business Services Adopted Budget 2025-2026**

At the Hawthorne School District, our budget isn't just about numbers—it reflects what we value most: giving every student the tools they need to succeed in school, college, and careers. The programs and services we fund are designed to prepare our students for a bright future.

Our proposed budget for the 2025–2026 school year was developed through a collaborative process. It aligns with the goals outlined in our Local Control and Accountability Plan (LCAP), which guides how we support academic achievement, create safe and supportive school environments, and maintain operational excellence. We deeply value input from families, staff, and community members, and your voices help shape the decisions we make.

While our planning is informed by the Governor's May Revise and guidance from the Los Angeles County Office of Education and School Services of California, the state's final education budget is still pending. Once it is finalized in July 2025, we will make any needed adjustments to ensure alignment with the latest funding allocations.

We're proud to share that our 2025–2026 proposed budget is fiscally responsible and forward-looking. We exceed the state's required 3% reserve in our multi-year projections through 2027–28, ensuring financial stability for years to come. Our strong financial practices are confirmed by clean, independent audit reports and a AAA credit rating from Moody's—signs of sound stewardship and careful planning. These healthy reserves also help us stay prepared for unexpected changes, so we can continue supporting students without interruption.

As we move into a new school year, the Hawthorne School District remains focused on aligning our resources with the needs of our students. We are excited about what's ahead and remain committed to providing every student with the opportunities they need to thrive.

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## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

### Background

When preparing the 2025-2026 fiscal year budget it is necessary to utilize specific assumptions for revenues and expenditures. Many of the assumptions used in budget development are received directly from the Los Angeles County Office of Education (LACOE) or are recommendations from School Services of California (SSC). Additionally, the action items listed in the Local Control and Accountability Plan (LCAP) have been taken into consideration during the budget development and multi-year projections. The budget must maintain at least a minimum reserve for economic uncertainty of 3.0% through 2027-28.

### Revenue Assumptions for 2025-26

1. We are using the most current factors available through LACOE and Schools Services of California; and utilizing the FCMAT calculator to estimate revenues for the **Local Control Funding Formula** (LCFF) for the 2025-26 budget, 2026-27, and 2027-28 multi-year projections. Major factors for these projections are included below:

| LCFF                                                                | 2025-26  | 2026-27  | 2027-28  |
|---------------------------------------------------------------------|----------|----------|----------|
| <b>Net Funded COLA or (Deficit Factor)</b>                          | 2.30%    | 3.02%    | 3.42%    |
| <b>Base Grant per ADA K-3</b> (INCLUDES AUGMENTATION GRANT, SEE #2) | \$11,323 | \$11,665 | \$12,063 |
| <b>Base Grant per ADA 4-6</b>                                       | \$10,411 | \$10,725 | \$11,092 |
| <b>Base Grant per ADA 7-8</b>                                       | \$10,719 | \$11,043 | \$11,421 |
| <b>Base Grant per ADA 9-12</b> (INCLUDES AUGMENTATION GRANT)        | \$12,746 | \$13,131 | \$13,580 |

The State Proposed Budget currently projects to fund COLA at 2.30% in 2025-26, 3.02% in 2026-27 and 3.42% in 2027-28. These are based on current estimates by both School Services of California and the Los Angeles County Office of Education.

The district continuously reviews its ADA projections to ensure they remain accurate as new data becomes available throughout the year. We are currently estimating the percentage of attendance during 2025-26 at 94.02%, this percentage will be adjusted as we start to receive attendance trends at the beginning of the school year.

2. **Augmentation Grants** under LCFF provide additional funding for grades K-3 Class Size Reduction (CSR). The augmentation is 10.4% of the K-3 Base Grant, estimated at \$1,067 per ADA for 2025-26, or \$2.85 million. As a condition of receiving these funds HSD must maintain average class sizes of 24:1 unless there is a locally bargained alternative ratio. For FY 2023-2024 through FY 2026-2027 HSD has negotiated an alternative schoolwide student to teacher ratio of 28:1 in grades K-3. For the current year the budget includes a **TK Add-On** of \$3,148 per ADA, resulting in approximately \$801,827 in revenue to comply with the program student to teacher ratio requirements. This amount is typically increased by COLA each year. Even though other proposals have been introduced to almost double the TK Add-on the district has only projected its increase by the respective funded COLA for each of the subsequent years as recommended by School Services of California and other agencies.



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

3. **Supplemental and Concentration Grants** under LCFF provide additional funding for the unduplicated count of students who qualify for free and reduced priced meals, English learners, or foster youth. The estimated funding for these grants is as follows:

|                                                                       | 2025-26      | 2026-27      | 2027-28      |
|-----------------------------------------------------------------------|--------------|--------------|--------------|
| <b>Supplemental and Concentration Grant Funding <i>net change</i></b> | \$492,907    | \$965,969    | \$443,718    |
| <b>Total Supplemental and Concentration Grant Funding</b>             | \$26,611,475 | \$27,577,444 | \$28,021,162 |

4. **Education Protection Account** - The Education Protection Account (EPA) provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Section 36 of Article XIII of the California Constitution. The EPA funding is a component of an LEA's total LCFF entitlement as calculated in the Principal Apportionment. The EPA portion of the LCFF entitlement is currently estimated to be \$11,820,096 in 2025-2026, \$12,048,109 in 2026-2027, and \$12,237,926 in 2027-2028, at the time this budget was being prepared. The Board adopted a resolution on June 26, 2013, to spend these funds as required, and has since utilized these funds to pay for classroom teacher salaries.
5. **Targeted Instructional Improvement Grant (TIIG)** provides funding equal to the amount received in 2012-13 and has remained fixed at \$484,960. This grant was folded into the LCFF base grant funding.
6. **Home-to-School Transportation Grant** provides funding equal to the amounts received in 2012-13 and had remained fixed at \$680,670; starting with fiscal year 2023-24 this grant has been increased by COLA. Based on the current estimates the grant amount for 2025-26 is estimated to be \$761,627. This grant was folded into the LCFF base grant funding.
7. **Deferred Maintenance** funding is now included as part of the LCFF base grant. In 2012–13, the State provided \$319,938 for this purpose, and this amount will continue to be budgeted in Fund 14 (Deferred Maintenance).
8. The **Routine Restricted Maintenance** contribution, per Education Code (EC) Section 17070.75, continues under LCFF and maintains that districts receiving general obligation bond funding must set aside at least three percent (3%) of general funding expenditures in a Routine Restricted Maintenance Account (RRMA). Statutes exclude the following resource codes from the total general fund expenditure calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690. Any balance at year end will be transferred to the Deferred Maintenance Fund (14.0), allowing the district to continue to fund maintenance projects without having to rely on Bond funds. The Routine Restricted Maintenance contribution is as follows:

|                          | 2025-26     | 2026-27     | 2027-28     |
|--------------------------|-------------|-------------|-------------|
| <b>RRMA Contribution</b> | \$5,096,275 | \$5,062,466 | \$5,185,124 |



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

9. **Lottery** funding will be calculated in the same manner as in prior years and is estimated to be \$191 per ADA unrestricted and \$82 per ADA restricted for all projection years. This translates to approximately \$1.65 million, or \$1,156,650 unrestricted and \$496,572 in restricted lottery for 2025-26, the chart below includes the projected revenue in subsequent years based on our current ADA projections.

|                                               | 2025-26     | 2026-27     | 2027-28     |
|-----------------------------------------------|-------------|-------------|-------------|
| <b>Unrestricted Lottery Projected Revenue</b> | \$1,156,650 | \$1,136,094 | \$1,123,093 |
| <b>Restricted Lottery Projected Revenue</b>   | \$496,572   | \$487,747   | \$482,166   |

10. The 2022-23 State Enacted Budget included one-time discretionary funds in the form of categorical programs, these discretionary funds were reduced during the 2023-24 Enacted Budget. The District will ensure adherence to the allowable timelines of each of the grants.

| Resource                                                             | 1X Allocation<br>2022-2023 | Actuals<br>Expenses<br>2022-2024 | Planned<br>Expenses<br>2024-2025 | Planned<br>Expenses<br>2025-2026 | Planned<br>Expenses<br>2026-2027 |
|----------------------------------------------------------------------|----------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Arts, Music, Inst Materials<br/>Block Grant (Expires 6/30/26)</b> | \$3,844,210                | \$0                              | \$3,844,210                      | \$0                              | \$0                              |
| <b>Learning Recovery Emergency<br/>Block Grant (Expires 6/30/28)</b> | \$10,912,116               | \$0                              | \$1,237,060                      | \$5,361,628                      | \$4,313,428                      |

11. **Parcel Tax** (Measure CL) revenue is estimated to be \$1,584,673, or 16.6% of the Local Classroom Funding Authority (LCFA) anticipated revenue for all three fiscal years.

12. Contribution to **Special Education** is estimated as follows:

|                                                                    | 2025-26    | 2026-27      | 2027-28    |
|--------------------------------------------------------------------|------------|--------------|------------|
| <b>Contribution to Special Education (excludes Transportation)</b> | 13,772,825 | \$14,207,586 | 14,943,487 |



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

### Expenditure Assumptions for 2024-25

1. A class size ratio memorandum of understanding between the District and the Hawthorne Educators and Teachers Association (HETA) is in effect through June 30, 2027. The budget includes the necessary staffing for a maximum 28:1 average schoolwide student to teacher ratio in all K-3 classrooms.
2. The budget does not include salary schedule increases; however, **step and column movement** has been budgeted at approximately 1.45%. The estimated 1.45% cost increase for all certificated and classified employees in 2025-26, 2026-27 and 2027-28 are as follows:

|                                                           | 2025-26     | 2026-27     | 2027-28     |
|-----------------------------------------------------------|-------------|-------------|-------------|
| <b>Estimated Step and Column Expenditure Certificated</b> | \$785,663   | \$802,459   | \$814,095   |
| <b>Estimated Step and Column Expenditure Classified</b>   | \$302,544   | \$306,926   | \$311,378   |
| <b>Total Estimated Step and Column Expenditure</b>        | \$1,088,207 | \$1,109,385 | \$1,125,473 |

3. The District's contribution for **medical, dental, and vision** will continue as per union contracts. As health insurance premiums increase, so too will the cost for the District's contribution. The increases are estimated as follows:

|                                                                  | 2025-26      | 2026-27      | 2027-28      |
|------------------------------------------------------------------|--------------|--------------|--------------|
| <b>Estimated H&amp;W Expenditure Annual Increase (Decrease)*</b> | \$1,586,156  | \$1,736,116  | \$1,922,528  |
| <b>Total Estimated Health and Welfare Expenditure</b>            | \$17,488,833 | \$19,224,949 | \$21,147,477 |

*\*For 2025-26 the budget assumes projected staffing including vacancies plus 10%. For 2025-26 and 2026-27 the budget assumes a projected cost increase of 10% over prior year.*

4. Statutory **fringe benefit** estimated rates are as follows:

| Statutory Fringe Benefit                                        | 2025-26 | 2026-27 | 2027-28 |
|-----------------------------------------------------------------|---------|---------|---------|
| <b>STRS (State Retirement System)</b>                           | 19.10%  | 19.10%  | 19.10%  |
| <b>PERS (Public Employee Retirement System)</b>                 | 26.81%  | 26.90%  | 27.80%  |
| <b>OASDI (Social Security, Max Wage Base in 2021 \$142,800)</b> | 6.20%   | 6.20%   | 6.20%   |
| <b>ARP (Alternative Retirement Plan; non PERS)</b>              | 3.75%   | 3.75%   | 3.75%   |
| <b>Medicare</b>                                                 | 1.45%   | 1.45%   | 1.45%   |
| <b>SUI (State Unemployment Insurance)</b>                       | 0.05%   | 0.05%   | 0.05%   |
| <b>Workers Compensation</b>                                     | 2.100%  | 2.100%  | 2.100%  |

These rates translate to an estimated expenditure for CalSTRS and CalPERS as follows:

|                                   | 2025-26      | 2026-27      | 2027-28      |
|-----------------------------------|--------------|--------------|--------------|
| <b>Estimated STRS Expenditure</b> | \$10,923,067 | \$10,723,596 | \$10,879,088 |
| <b>Estimated PERS Expenditure</b> | \$5,165,559  | \$5,372,222  | \$5,632,465  |



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

5. **Retiree benefits** for Health and Welfare are budgeted at \$732,000 for all three fiscal years.

6. **Utilities** are budgeted at \$2,672,600 for 2025-26 and are budgeted to increase by the CPI, 2.98% in 2026-27 and 2.77% in 2027-28.

|                                                            | 2025-26     | 2026-27     | 2027-28     |
|------------------------------------------------------------|-------------|-------------|-------------|
| <b>Estimated Utilities Expenditure Increase (Decrease)</b> | \$281,267   | \$79,643    | \$76,237    |
| <b>Total Estimated Utilities Expenditure</b>               | \$2,672,600 | \$2,752,243 | \$2,828,481 |

7. **Parcel Tax (Measure CL) revenue** is estimated at \$1,584,673 in all three fiscal years. As per the full ballot text, the proceeds of the qualified special tax shall be applied only to the following specific purposes:

- Protect academic quality in local K-12 schools
- Maintain math, science, English programs
- Provide education for students with disabilities/special needs
- Support computer technology and school security
- Prepare students for college/careers
- Retain excellent teachers

8. School Site **custodial supplies budgets** will be funded based on P2 ADA for 2024-25 at a rate of \$17 per ADA for Elementary and \$18 per ADA for Middle schools.

9. School site **academic supplies budgets** will be funded based on P2 ADA for 2024-25 at a rate of \$13.00.

10. School site **office supplies budgets** will be funded based on P2 ADA for 2024-25 at a rate of \$5.00.

11. School site **health supplies budgets** will be funded based on P2 ADA for 2024-25 at a rate of \$3.00.

12. For fiscal year 2024-25 **LCFF S/C discretionary spending at site** level budgets total \$1,731,300.

13. There is \$319,938 budgeted as a transfer out of the Unrestricted General Fund into Fund 14.0, Deferred Maintenance Fund. This amount reflects the **Deferred Maintenance funding** under Revenue Limit funding that was folded into the Local Control Funding Formula base grant.

14. For **fiscal year 2025-26** the District maintains the increased level of staffing from fiscal year 2021-22. To better serve students, 30 of these positions are being used to continue the District's learning recovery initiative. The District has also increased the number of Counselors to a total of 17 FTE to address social emotional needs.



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

15. Negotiations with our bargaining partners have concluded for fiscal year 2025-26. All other years have been settled.

16. Curriculum adoptions have been budgeted in consultation with the Educational Services Department and the General Fund portion of the planned expense is as follows:

|                                                | 2025-26     | 2026-27     | 2027-28     |
|------------------------------------------------|-------------|-------------|-------------|
| <b>Budget for Planned Curriculum Adoptions</b> | \$1,000,000 | \$1,400,000 | \$1,400,000 |



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

### Ending Fund Balance and Reserves (Education Code 42127)

Pursuant to Education Code Section 42127(a)(2)(C), Hawthorne School District Board of Trustees must include specific information each time the District files an adopted or revised budget with the county superintendent, as well as maintaining and making it available for public review.

The required information is as follows:

- The minimum reserve for economic uncertainties level required in each year identified in the budget
- The amount of assigned and unassigned ending fund balance that exceeds the minimum reserve for economic uncertainties in each year
- Reasons for the reserve for economic uncertainties being greater than the minimum

Current revenue estimates calculated using the FCMAT calculator for LCFF are as follows:

|                                                    | 2025-26      | 2026-27      | 2027-28      |
|----------------------------------------------------|--------------|--------------|--------------|
| <b>Funded Local Control Funding Formula</b>        | \$93,665,815 | \$95,951,444 | \$97,516,684 |
| <b>Increase (Decrease) in LCFF Over Prior Year</b> | \$115,781    | \$2,285,629  | \$1,565,240  |

Current estimated ending fund balance and reserve percentages are as follows:

|                                                                                  | 2025-26        | 2026-27        | 2027-28        |
|----------------------------------------------------------------------------------|----------------|----------------|----------------|
| <b>Beginning Fund Balance</b>                                                    | \$68,890,554   | \$50,715,949   | \$39,472,233   |
| <b>Net Increase (Decrease) in Fund Balance/Deficit Spending</b>                  | (\$18,174,605) | (\$11,243,716) | (\$13,482,094) |
| <b>Ending Fund Balance</b>                                                       | \$50,715,949   | \$39,472,233   | \$25,990,139   |
| <b>Components of Ending Fund Balance</b>                                         |                |                |                |
| <b>Non-spendable</b>                                                             | \$81,250       | \$81,250       | \$81,250       |
| <b>Restricted</b>                                                                | \$9,993,271    | \$8,104,995    | \$5,625,771    |
| <b>District Committed by Board Resolution (Projected)</b>                        | \$25,304,146   | \$16,435,912   | \$5,134,873    |
| <b>District Asgmt. for Deficit Spending, Cash Flow, &amp; Budget Contingency</b> | \$10,736,528   | \$10,395,899   | \$10,604,109   |
| <b>3% Required Reserve</b>                                                       | \$4,600,754    | \$4,454,177    | \$4,544,136    |
| <b>Unrestricted General Fund Reserve % Including Assigned/Committed</b>          | 26.50%         | 21.07%         | 13.39%         |
| <b>Unrestricted General Fund Reserve % Excluding Commitments</b>                 | 10.00%         | 10.00%         | 10.00%         |
| <b>Percentage of Restricted General Fund Balance</b>                             | 6.52%          | 5.46%          | 3.71%          |



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

### Best Fiscal Practices – Los Angeles County Office of Education

The Los Angeles County Office of Education (LACOE) continues to provide thoughtful, forward-looking guidance to school districts as they prepare their budgets. For the 2025–26 fiscal year, the focus remains on ensuring financial health and long-term stability through prudent planning and reserve management.

#### Maintaining Healthy Reserve Levels

LACOE continues to stress the importance of maintaining adequate reserves. In addition to complying with the state's reserve cap rules, districts are encouraged to follow the Government Finance Officers Association (GFOA) best practice, which recommends reserves equal to at least two months of operating expenditures, or approximately 17% of annual expenses.

This recommended reserve level acts as a safeguard—helping school districts navigate unexpected financial challenges such as revenue shortfalls or emergency expenses. Without sufficient reserves, districts may be forced to make sudden cuts that impact students and staff. Planning ahead by formally setting aside funds for specific purposes (known as *board commitments*) helps ensure districts remain flexible and financially stable without compromising their ability to operate effectively.

#### Understanding the Reserve Cap

Under current state law, a 10% reserve cap is triggered in years following when the Public School System Stabilization Account (PSSSA) reaches or exceeds 3% of the total Proposition 98 funding allocated to K–12 education. This cap was in effect for 2022–23 and continues through 2024–25, but is not expected to apply for 2025–26 based on current estimates.

When the reserve cap is active, it applies only to the assigned and unassigned fund balances in the General Fund (Fund 01) and the Special Reserve Fund for Other Than Capital Outlay (Fund 17). However, committed balances—those set aside through board action—are excluded from the cap. Districts are strongly encouraged to make these commitments during the budget development process and document them clearly.

#### Hawthorne School District's Committed Balances

In line with LACOE's recommendations, the Hawthorne School District Board has designated the following areas for committed fund balances:

- Health & Welfare Benefits
- STRS/PERS Contributions (Retirement Costs)
- Cash Flow Management
- Declining Enrollment / ADA Transition Support



## 2025-2026 BASIC ASSUMPTIONS FOR PROJECTING REVENUE AND EXPENDITURES

### Why Higher Reserves Matter

Maintaining reserves above the legal minimum offers important advantages, including:

- Flexibility to handle unexpected costs without disrupting classrooms
- Protection from financial shocks such as natural disasters, lawsuits, or audit findings
- A buffer against unpredictable changes in state funding
- Improved cash flow that reduces the need for borrowing

Of these, protection against state revenue volatility is especially critical. By maintaining strong reserves, the District creates a more predictable and stable environment for students and staff—ensuring that educational priorities remain on track even in uncertain times.

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## 2025-2026 BUDGET CALENDAR

### 2025

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>January</b>            | Governor's proposed budget for 2024-2025                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>January 15</b>         | <u>Board Communication</u> – Impact of Governors Preliminary 2023-24 Budget                                                                                                                                                                                                                                                                                                                                                          |
| <b>January 17</b>         | Budget review with district office and site administrators                                                                                                                                                                                                                                                                                                                                                                           |
| <b>January – May</b>      | Schools and departments continue to review their 2024-25 operating budget and projected ending balances. Staff discusses any revisions needed to balance the budget (Ongoing)                                                                                                                                                                                                                                                        |
| <b>March</b>              | <p>At the March Board Meeting the Board is presented with the following:</p> <ul style="list-style-type: none"> <li>• Budget Presentation</li> <li>• The Second Interim Report for 2024-2025, including multiyear projections for 2025-2026 and 2026-2027.</li> </ul> <p>After the board meeting the District transmits the approved Second Interim report to the County of Los Angeles and the State of California by March 15.</p> |
| <b>March 15</b>           | Deadline to notify teachers and classified staff of preliminary layoff, which impact budget preparation for rising year                                                                                                                                                                                                                                                                                                              |
| <b>March - May</b>        | <ul style="list-style-type: none"> <li>• Line-by-line budget review for current year</li> <li>• Staff discusses any revisions needed to balance the budget</li> <li>• School and departments requested to review staffing lists. Meetings held with District Administrators as necessary</li> </ul>                                                                                                                                  |
| <b>April - May</b>        | Ongoing review and direction of 2025-26 budget assumptions                                                                                                                                                                                                                                                                                                                                                                           |
| <b>April 9</b>            | <u>Board Meeting</u> – Budget Presentation                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>April 15</b>           | P-2 Attendance Reporting Period – Local Control Funding Formula changes                                                                                                                                                                                                                                                                                                                                                              |
| <b>April 21 – June 15</b> | Review and update budget                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>May 21</b>             | May Revision Workshop                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>June 6-11</b>          | Proposed Adopted Budget available for public inspection for a minimum of three working days                                                                                                                                                                                                                                                                                                                                          |

## 2025 Continued...

|                             |                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>June 11</b>              | <u>Board Meeting</u> – Proposed Adopted Budget and Public Hearing on Reserves (as required by Education Code 42127)                                                                                                                                                                                                                                                                              |
| <b>June 25</b>              | <u>Board Meeting</u> – Budget Presentation and Board approval of Proposed Adopted Budget (Education Code 42103)                                                                                                                                                                                                                                                                                  |
| <b>July 1</b>               | Adopted Budget must be filed with the State and County of Los Angeles within five days of Board approval, but no later than July 1                                                                                                                                                                                                                                                               |
| <b>To Be Determined</b>     | Within 45 days from the Governor signing the Annual Budget Act, the District shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act (Education Code 42127)                                                                                                                     |
| <b>August 15</b>            | The County Superintendent of Schools approves or disapproves the budget. If the budget is disapproved, the County transmits recommendations, in writing, to the District's Governing Board. The County may assign a fiscal advisor to assist the District in developing a budget in compliance with the County's revision                                                                        |
| <b>August 15-31</b>         | The Unaudited Actuals for 2024-25 are prepared                                                                                                                                                                                                                                                                                                                                                   |
| <b>September</b>            | <ul style="list-style-type: none"> <li>The Unaudited Actuals for 2024-25 are presented to the Board for approval at the September Board meeting and transmitted to the County of Los Angeles and the State of California by September 15</li> <li>First review of 2025-26 budget based on Actuals. Budget and Assumptions revisions as appropriate</li> </ul>                                    |
| <b>September - November</b> | Annual Audit of District's Financials for 2024-25                                                                                                                                                                                                                                                                                                                                                |
| <b>December</b>             | <ul style="list-style-type: none"> <li><u>Board Meeting</u> – Budget Presentation</li> <li>The First Interim Report for 2025-26 Fiscal Year is presented to the Board for approval at the December Board meeting and transmitted to the County of Los Angeles and the State of California by December 15.</li> <li>Auditor's Report to the Board of Education on 2024-25 Annual Audit</li> </ul> |

## 2026

|                |                                                                                                                                                                                                                     |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>January</b> | Governor's proposed budget for 2026-27                                                                                                                                                                              |
| <b>March</b>   | The Second Interim Report and Budget Revisions for 2025-26 are presented to the Board for approval at the March Board Meeting and transmitted to the County of Los Angeles and the State of California by March 15. |

**UNRESTRICTED GENERAL FUND No. 01.0  
SUMMARY**

|                                     | 2021-22      | 2022-23      | 2023-24      | 2024-25      | 2025-26      |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                     | Actuals      | Actuals      | Actuals      | Projected    | Budget       |
| INCOME                              | 89,570,208   | 101,882,813  | 105,668,144  | 100,574,359  | 97,623,894   |
| EXPENDITURES                        | 88,053,801   | 92,088,474   | 93,476,502   | 106,641,760  | 106,889,556  |
| NET SURPLUS (DEFICIT)               | 1,516,407    | 9,794,339    | 12,191,642   | (6,067,401)  | (9,265,662)  |
| BEGINNING BALANCE                   | 36,999,900   | 36,213,271   | 43,864,099   | 56,055,741   | 49,988,340   |
| OTHER RESTATEMENT                   | 0            | 0            | 0            | 0            | 0            |
| ENDING BALANCE                      | 38,516,307   | 46,007,610   | 56,055,741   | 49,988,340   | 40,722,678   |
| Total Ending Balance                | 36,213,271   | 43,864,099   | 56,055,741   | 49,988,340   | 40,722,678   |
| Less: Designated Carryovers         | (36,213,271) | (43,864,099) | (56,055,741) | (49,988,340) | (40,722,678) |
| Unrestricted Ending Balance         | (0)          | (0)          | (0)          | (0)          | (0)          |
| Designated Carryovers:              |              |              |              |              |              |
| Revolving Cash                      | 6,000        | 6,000        | 6,000        | 6,000        | 6,000        |
| Inventory                           | 168,273      | 220,230      | 224,053      | 75,250       | 75,250       |
| Prepaid Expenditures                | 0            | 0            | 0            | 0            | 0            |
| LCFF S/C                            | 0            | 0            | 0            | 0            | 0            |
| LCFF S/C Site Funds (Carryover)     | 0            | 0            | 0            | 0            | 0            |
| Commitments by Board Resolution     | 0            | 29,703,023   | 42,192,726   | 33,129,006   | 25,304,146   |
| Other Assignments                   | 32,455,984   | 9,754,393    | 9,543,074    | 11,743,280   | 10,736,528   |
| Reserved for Economic Uncertainties | 3,583,014    | 4,180,454    | 4,089,889    | 5,034,804    | 4,600,754    |
|                                     | 36,213,271   | 43,864,099   | 56,055,741   | 49,988,340   | 40,722,678   |

**UNRESTRICTED GENERAL FUND No. 01.0**  
**INCOME**

|                                           | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|-------------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| Revenue Limit-State / LCFF                | 19,737,687         | 48,463,404         | 46,061,478         | 41,914,350           | 41,628,212        |
| Education Protection Account (EPA)        | 29,423,221         | 5,463,730          | 9,683,761          | 11,898,400           | 11,820,096        |
| LCFF Funds for Special Ed. Transportation | 680,670            | 680,670            | 736,621            | 744,503              | 761,627           |
| LCFF Funds for Supplemental/Concentration | 23,990,956         | 26,040,627         | 26,337,073         | 26,118,568           | 26,611,475        |
| Revenue Limit / LCFF Prior Year           | 79,102             | (154,281)          | 16,310             | 0                    | 0                 |
| Community Redevelopment Funds             | 406,613            | 496,466            | 540,179            | 461,515              | 461,515           |
| Revenue Limit / LCFF Prop. Taxes          | 6,820,400          | 7,398,943          | 7,683,363          | 8,190,224            | 8,190,224         |
| Interest from Delinquent Taxes            | 18,055             | 19,486             | 21,186             | 19,000               | 19,000            |
| Charter School Property Tax               | (893,518)          | (961,930)          | (1,040,894)        | (1,091,918)          | (1,121,726)       |
| Education Augmentation                    | 5,286,269          | 6,481,833          | 6,351,084          | 5,295,392            | 5,295,392         |
|                                           | 85,549,455         | 93,928,948         | 96,390,161         | 93,550,034           | 93,665,815        |
| Federal                                   |                    |                    |                    |                      |                   |
| Medi-Cal Administrative                   | 0                  | 0                  | 0                  | 0                    | 0                 |
| Advanced Placement Fee                    | 0                  | 0                  | 0                  | 0                    | 0                 |
|                                           | 0                  | 0                  | 0                  | 0                    | 0                 |
| State                                     |                    |                    |                    |                      |                   |
| Lottery                                   | 1,143,673          | 1,396,815          | 1,353,312          | 1,182,374            | 1,156,650         |
| Mandates                                  | 230,254            | 209,078            | 225,238            | 229,571              | 231,278           |
| All Other State Funding                   | 0                  | 211,163            | 371,687            | 336,796              | 336,796           |
|                                           | 1,373,927          | 1,817,056          | 1,950,237          | 1,748,741            | 1,724,724         |
| Local                                     |                    |                    |                    |                      |                   |
| Parcel Tax                                | 1,483,714          | 1,633,483          | 1,584,673          | 1,584,673            | 1,584,673         |
|                                           | 1,483,714          | 1,633,483          | 1,584,673          | 1,584,673            | 1,584,673         |
| Total - Ongoing                           | 88,407,096         | 97,379,487         | 99,925,072         | 96,883,448           | 96,975,212        |
| INCOME - ONE TIME                         |                    |                    |                    |                      |                   |
| Miscellaneous                             | 247,844            | 0                  | 850,216            | 178,522              | 0                 |
| Interest                                  | 288,838            | 2,078,522          | 3,712,414          | 2,865,832            | 0                 |
| Rents/Leases                              | 60,750             | 87,750             | 74,250             | 81,000               | 81,000            |
| HMSA COP                                  | 565,681            | 565,681            | 567,806            | 565,557              | 567,682           |
| Total - One Time                          | 1,163,113          | 4,503,326          | 5,204,687          | 3,690,911            | 648,682           |
| TOTAL ALL INCOME                          | 89,570,208         | 101,882,813        | 105,129,758        | 100,574,359          | 97,623,894        |
| GASB ADJUSTMENTS                          |                    |                    |                    |                      |                   |
| Fair Value of Investments                 | (2,124,410)        | (2,143,511)        | 538,386            | 0                    | 0                 |
| TOTAL ADJUSTED INCOME                     | 87,445,798         | 99,739,302         | 105,668,144        | 100,574,359          | 97,623,894        |

**UNRESTRICTED GENERAL FUND No. 01.0**  
**EXPENDITURES**

|                                              | 2021-22           | 2022-23           | 2023-24           | 2024-25            | 2025-26            |
|----------------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|                                              | Actuals           | Actuals           | Actuals           | Projected          | Budget             |
| Certificated Salaries                        | 37,098,875        | 35,996,345        | 36,878,753        | 39,882,549         | 38,851,032         |
| Classified Salaries                          | 10,325,898        | 10,053,437        | 10,025,482        | 12,872,520         | 12,971,471         |
| Employee Benefits                            | 20,441,556        | 21,519,188        | 21,797,606        | 25,064,667         | 26,200,711         |
| Books and Supplies                           | 1,829,716         | 3,397,402         | 1,022,143         | 3,073,945          | 3,156,968          |
| Service Oper. Exp.                           | 6,096,949         | 6,722,892         | 8,151,699         | 8,083,124          | 8,033,394          |
| Capital Outlay                               | 20,794            | 420,757           | 29,553            | 0                  | 0                  |
| Other Outgo                                  |                   |                   |                   |                    |                    |
| Debt Service                                 | 578,553           | 577,035           | 575,105           | 589,988            | 589,988            |
| Indirect Costs                               | (894,716)         | (978,565)         | (1,403,191)       | (1,658,889)        | (1,784,244)        |
| Encroachment - Special Education             | 8,013,637         | 9,300,160         | 11,514,785        | 13,678,203         | 13,772,825         |
| Encroachment - CA Preschool                  | 0                 | 0                 | 0                 | 0                  | 0                  |
| Encroachment - RRMA                          | 4,542,538         | 5,078,700         | 4,883,446         | 5,054,530          | 5,096,275          |
| CA National Board CRT TCHR Incentive Program | 0                 | 1,122             | 1,123             | 1,123              | 1,136              |
| <b>TOTAL - ONGOING</b>                       | <b>88,053,801</b> | <b>92,088,474</b> | <b>93,476,502</b> | <b>106,641,760</b> | <b>106,889,556</b> |
| <b>EXPENDITURES - ONE TIME</b>               |                   |                   |                   |                    |                    |
| Transfer to Special Reserve Fund 17.0        | 0                 | 0                 | 0                 | 0                  | 0                  |
| Transfer to Special Reserve Fund 40.0        | 0                 | 0                 | 0                 | 0                  | 0                  |
| <b>TOTAL - ONE TIME</b>                      | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>           | <b>0</b>           |
| <b>TOTAL ALL EXPENDITURES</b>                | <b>88,053,801</b> | <b>92,088,474</b> | <b>93,476,502</b> | <b>106,641,760</b> | <b>106,889,556</b> |

**PARCEL TAX BUDGET**  
**INCORPORATED INTO UNRESTRICTED GENERAL FUND No. 01.0**

|                                   | 2021-22<br>Actuals        | 2022-23<br>Actuals  | 2023-24<br>Actuals  | 2024-25<br>Projected       | 2025-26<br>Budget          |
|-----------------------------------|---------------------------|---------------------|---------------------|----------------------------|----------------------------|
| Parcel Tax Income                 | 1,483,714                 | 1,633,483           | 1,584,673           | <b>1,584,673</b>           | <b>1,584,673</b>           |
| Contribution to Transportation    | (560,200)                 | (834,263)           | 471,373             | <b>(563,525)</b>           | <b>(528,387)</b>           |
| Contribution to Special Education | 0                         | (487,995)           | 332,496             | <b>0</b>                   | <b>0</b>                   |
|                                   | <u>923,514</u>            | <u>311,226</u>      | <u>2,388,543</u>    | <u><b>1,021,148</b></u>    | <u><b>1,056,286</b></u>    |
| <b>EXPENDITURES</b>               |                           |                     |                     |                            |                            |
| Certificated Salaries             | 0                         | 0                   | 0                   | <b>0</b>                   | <b>0</b>                   |
| Classified Salaries               | 510,580                   | 344,763             | 370,266             | <b>640,805</b>             | <b>616,085</b>             |
| Fringe Benefits                   | 199,408                   | 226,556             | 219,527             | <b>295,487</b>             | <b>303,532</b>             |
| Books & Supplies                  | 33,280                    | 443,006             | 54,747              | <b>782</b>                 | <b>4,747</b>               |
| Other Expenses                    | 120,650                   | 221,745             | 136,264             | <b>84,074</b>              | <b>131,922</b>             |
| Communications                    | 0                         | 0                   | 0                   | <b>0</b>                   | <b>0</b>                   |
| Capital Outlay                    | 0                         | 7,442               | 0                   | <b>0</b>                   | <b>0</b>                   |
|                                   | <u>863,918</u>            | <u>1,243,512</u>    | <u>780,804</u>      | <u><b>1,021,148</b></u>    | <u><b>1,056,286</b></u>    |
| <br>NET SURPLUS (DEFICIT)         | <br>59,596                | <br>(932,286)       | <br>1,607,739       | <br><b>0</b>               | <br><b>0</b>               |
| <br>BEGINNING BALANCE             | <br>872,691               | <br>932,286         | <br>0               | <br><b>0</b>               | <br><b>0</b>               |
| <br>ENDING BALANCE                | <br><u><u>932,286</u></u> | <br><u><u>0</u></u> | <br><u><u>0</u></u> | <br><u><u><b>0</b></u></u> | <br><u><u><b>0</b></u></u> |

**LCFF SUPPLEMENTAL CONCENTRATION  
INCORPORATED INTO THE UNRESTRICTED GENERAL FUND No. 01.0**

|                        | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| LCFF S/C               | <u>23,990,956</u>  | <u>26,040,627</u>  | <u>26,337,073</u>  | <u>26,118,568</u>    | <u>26,611,475</u> |
|                        | 23,990,956         | 26,040,627         | 26,337,073         | 26,118,568           | 26,611,475        |
| EXPENDITURES           |                    |                    |                    |                      |                   |
| Certificated Salaries  | 12,027,300         | 12,712,386         | 12,835,175         | 10,941,360           | 11,076,772        |
| Classified Salaries    | 3,644,505          | 3,612,089          | 4,018,201          | 4,441,348            | 4,529,890         |
| Fringe Benefits        | 6,396,346          | 7,151,629          | 7,312,549          | 8,139,710            | 8,435,630         |
| Books & Supplies       | 404,792            | 1,197,785          | 348,672            | 1,309,916            | 1,414,515         |
| Other Expenses         | 1,497,219          | 953,424            | 1,792,923          | 1,286,234            | 1,154,668         |
| Transfer to Local CSPP | 0                  | 0                  | 0                  | 0                    | 0                 |
| Capital Outlay         | <u>20,794</u>      | <u>413,315</u>     | <u>29,553</u>      | <u>0</u>             | <u>0</u>          |
|                        | 23,990,956         | 26,040,627         | 26,337,073         | 26,118,568           | 26,611,475        |
| NET SURPLUS (DEFICIT)  | 0                  | 0                  | 0                  | 0                    | 0                 |
| BEGINNING BALANCE      | 0                  | 0                  | 0                  | 0                    | 0                 |
| Transfer From LCFF S/C | 0                  | 0                  | 0                  | 0                    | 0                 |
| ENDING BALANCE         | <u><u>0</u></u>    | <u><u>0</u></u>    | <u><u>0</u></u>    | <u><u>0</u></u>      | <u><u>0</u></u>   |

# HOME TO SCHOOL/SPECIAL EDUCATION TRANSPORTATION BUDGET INCORPORATED INTO THE UNRESTRICTED GENERAL FUND No. 01.0

|                                | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|--------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| LCFF for Transportation        | 680,670            | 680,670            | 736,621            | 744,503              | 761,627           |
| Home to School Transp Reimb    | 0                  | 0                  | 336,796            | 336,796              | 336,796           |
| Contribution from General Fund | 185,254            | 180,807            | 32,544             | 160,708              | 178,791           |
| Contribution from Parcel Tax   | 560,200            | 834,299            | 471,373            | 563,525              | 528,387           |
|                                | <u>1,426,124</u>   | <u>1,695,776</u>   | <u>1,577,335</u>   | <u>1,805,532</u>     | <u>1,805,601</u>  |
| EXPENDITURES                   |                    |                    |                    |                      |                   |
| Certificated Salaries          | 0                  | 0                  | 0                  | 0                    | 0                 |
| Classified Salaries            | 173,780            | 150,478            | 105,379            | 114,547              | 112,556           |
| Fringe Benefits                | 88,889             | 89,591             | 55,229             | 69,572               | 71,632            |
| Books & Supplies               | 13,834             | 10,686             | 5,972              | 15,000               | 15,000            |
| Other Expenses                 | 74,948             | 96,250             | 134,405            | 106,413              | 106,413           |
| Tranportation                  | 1,074,673          | 1,348,772          | 1,276,351          | 1,500,000            | 1,500,000         |
|                                | <u>1,426,124</u>   | <u>1,695,776</u>   | <u>1,577,335</u>   | <u>1,805,532</u>     | <u>1,805,601</u>  |
| NET SURPLUS (DEFICIT)          | 0                  | 0                  | 0                  | 0                    | 0                 |
| BEGINNING BALANCE              | 0                  | 0                  | 0                  | 0                    | 0                 |
| ENDING BALANCE                 | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>0</u>             | <u>0</u>          |

**EDUCATION PROTECTION ACCOUNT BUDGET  
INCORPORATED INTO UNRESTRICTED GENERAL FUND No. 01.0**

|                        | 2021-22    | 2022-23   | 2023-24   | 2024-25    | 2025-26    |
|------------------------|------------|-----------|-----------|------------|------------|
|                        | Actuals    | Actuals   | Actuals   | Projected  | Budget     |
| EPA Income             | 29,423,221 | 5,463,730 | 9,683,761 | 11,898,400 | 11,820,096 |
| EPA Income Prior Years | (641,888)  | 271,752   | 43,050    | 0          | 0          |
|                        | 28,781,333 | 5,735,482 | 9,726,811 | 11,898,400 | 11,820,096 |
| EXPENDITURES           |            |           |           |            |            |
| Certificated Salaries  | 20,760,970 | 4,000,486 | 6,869,939 | 6,059,379  | 5,657,606  |
| Fringe Benefits        | 8,020,363  | 1,734,996 | 2,856,872 | 5,839,021  | 6,162,490  |
|                        | 28,781,333 | 5,735,482 | 9,726,811 | 11,898,400 | 11,820,096 |
| NET SURPLUS (DEFICIT)  | 0          | 0         | 0         | 0          | 0          |
| BEGINNING BALANCE      | 0          | 0         | 0         | 0          | 0          |
| ENDING BALANCE         | 0          | 0         | 0         | 0          | 0          |

**RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0  
INCOME**

|                                                  | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|--------------------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| <b>Federal</b>                                   |                    |                    |                    |                      |                   |
| Title I, Part A                                  | 3,768,550          | 2,209,072          | 3,256,322          | 3,937,428            | 3,402,225         |
| <i>Deferred-Prior Year</i>                       |                    |                    |                    |                      |                   |
| Title II -Part A, Teacher Quality                | 605,428            | 375,370            | 359,135            | 427,287              | 396,632           |
| <i>Deferred-Prior Year</i>                       |                    |                    |                    |                      |                   |
| Title III - ESEA                                 | 122,229            | 434,874            | 239,870            | 345,075              | 240,033           |
| <i>Deferred-Prior Year</i>                       |                    |                    |                    |                      |                   |
| Title IV - ESSA, Part A                          | 129,540            | 176,103            | 195,788            | 465,815              | 249,321           |
| <i>Deferred-Prior Year</i>                       |                    |                    |                    |                      |                   |
| IDEA - Special Education                         | 1,390,513          | 1,209,353          | 1,159,959          | 1,266,558            | 1,266,558         |
| IDEA - Preschool                                 | 114,879            | 102,829            | 93,542             | 119,553              | 119,553           |
| IDEA Mental Health Allocation Part B Sec 611     | 0                  | 0                  | 82,924             | 82,606               | 82,606            |
| IDEA - Staff Development                         | 467                | 407                | 0                  | 0                    | 0                 |
| CRRSA ESSER II Funds                             | 4,796,720          | 4,066,963          | 0                  | 0                    | 0                 |
| ARP ESSER III Funds                              | 2,871,728          | 10,288,626         | 5,206,140          | 0                    | 0                 |
| ESSER III Funds - 20% Learning Loss              | 0                  | 3,425,558          | 1,166,065          | 0                    | 0                 |
| ELO - ESSER II State Rsrv                        | 193,936            | 616,820            | 0                  | 0                    | 0                 |
| ELO - GEER II State Rsrv                         | 0                  | 186,076            | 0                  | 0                    | 0                 |
| ELO - ESSER III State Rsrv Emrgncy Needs         | 68,128             | 0                  | 460,391            | 0                    | 0                 |
| ELO - ESSER III State Rsrv Learning Loss         | 186,164            | 33,494             | 691,418            | 0                    | 0                 |
| ASES Rate Incrs ESSER III St Rsrv                | 0                  | 0                  | 0                  | 120,000              | 0                 |
| ARP-HCY II-Homeless Children and Youth           | 0                  | 0                  | 0                  | 54,616               | 0                 |
| LA Co Sch COVID Prev Partnership-Heluna          | 0                  | 150,000            | 0                  | 0                    | 0                 |
| LACOE-Heluna Chronic Absenteeism Grant           | 0                  | 0                  | 104,623            | 45,377               | 0                 |
| LACOE-Heluna Child. & Youth Behav. Health Init.  | 0                  | 0                  | 103,579            | 646,421              | 0                 |
| Prop 98 Literacy Screenings SB153                | 0                  | 0                  | 0                  | 41,850               | 0                 |
|                                                  | 15,034,734         | 23,275,545         | 13,119,756         | 7,552,586            | 5,756,928         |
| <b>State</b>                                     |                    |                    |                    |                      |                   |
| After School Education and Safety                | 2,029,924          | 2,643,734          | 1,093,572          | 2,898,852            | 1,996,212         |
| Lottery                                          | 528,132            | 696,988            | 703,642            | 507,616              | 496,572           |
| Special Education-Master Plan/AB602              | 4,942,324          | 5,204,897          | 4,295,965          | 4,876,718            | 4,876,718         |
| Special Education-Master Plan (Prior Year)       | 30,678             | 223,327            | 502,397            | 0                    | 0                 |
| Special Education-Master Plan Regional Program   | 2,617,979          | 2,765,604          | 3,081,321          | 3,284,052            | 3,284,492         |
| Special Education-Mental Health/AB114            | 147,741            | 243,036            | 485,155            | 498,976              | 498,976           |
| Program Specialist/SELPA                         | 124,387            | 103,344            | 111,839            | 113,036              | 113,036           |
| STRS On-behalf                                   | 4,120,640          | 4,004,798          | 4,606,721          | 4,606,721            | 4,606,721         |
| Prop 98 - In-Person Instruction (IPI)            | 418,768            | 736,963            | 1,690,486          | 0                    | 0                 |
| ELO Program - Restricted 3 Years                 | 5,775,982          | 10,606,969         | 11,294,947         | 11,162,372           | 11,162,372        |
| Universal PreK PI Grant                          | 0                  | 292,843            | 71,864             | 398,195              | 0                 |
| Special Education Early Intervention PreS Grant  | 391,628            | 283,627            | 339,684            | 339,684              | 339,684           |
| CA National Board CRT TCHR Incentive Program     | 0                  | 5,000              | 5,000              | 5,000                | 5,000             |
| Arts, Music, Inst Materials Block Grant          | 0                  | 3,762,544          | 0                  | 0                    | 0                 |
| Learning Recovery Emergency Block Grant          | 0                  | 10,901,150         | 0                  | 0                    | 0                 |
| Classified School Employee Teacher Credentialing | 0                  | 28,800             | 9,600              | 172,800              | 172,800           |
| Teacher Residency Implementation Grant           | 0                  | 0                  | 80,000             | 80,000               | 80,000            |
| Computer Science Grant - CTC                     | 0                  | 0                  | 0                  | 25,000               | 25,000            |
| School Counselor Residency Capacity Grants       | 0                  | 0                  | 0                  | 83,333               | 83,333            |
| School Counselor Residency Implementation Grar   | 0                  | 0                  | 0                  | 120,000              | 120,000           |
| School-Linked Partnerships and Capacity Grants   | 0                  | 0                  | 0                  | 1,201,534            | 0                 |
| Arts and Music in Schools                        | 0                  | 0                  | 1,080,495          | 1,110,198            | 1,110,198         |
| Community Schools Implementation Grant           | 0                  | 0                  | 2,700,000          | 2,700,000            | 2,700,000         |
| Kitchen Infrastructure Funds (KIT)               | 0                  | 649,292            | 0                  | 0                    | 0                 |
| Tobacco Use Prevention Education (TUPE) Gr 6-1   | 0                  | 0                  | 0                  | 5,000                | 0                 |
|                                                  | 23,028,715         | 43,152,917         | 32,152,687         | 34,189,087           | 31,671,114        |

**RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0  
INCOME**

|                                                         | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|---------------------------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| Local                                                   |                    |                    |                    |                      |                   |
| Community Redevelopment                                 | 693,747            | 924,711            | 956,710            | 0                    | 0                 |
| General Donations                                       | 28,700             | 62,236             | 178,388            | 154,946              | 131,922           |
| Chevron                                                 | 75,000             | 60,000             | 10,000             | 30,000               | 0                 |
| Hawthorne Education Foundation                          | 0                  | 10,000             | 30,400             | 42,000               | 0                 |
| Kaiser                                                  | 0                  | 0                  | 0                  | 10,500               | 0                 |
| Kaiser Grant - The Hawthorne Way                        | 0                  | 0                  | 850                | 0                    | 0                 |
| CalSHAPE Grant                                          | 0                  | 419,415            | 209,708            | 450,173              | 0                 |
|                                                         | <u>797,447</u>     | <u>1,476,362</u>   | <u>1,386,056</u>   | <u>687,619</u>       | <u>131,922</u>    |
| Subtotal                                                | 38,860,895         | 67,904,824         | 46,658,499         | 42,429,292           | 37,559,964        |
| Transferred from General Fund                           |                    |                    |                    |                      |                   |
| Special Ed. Encroachment                                | 8,013,637          | 9,300,160          | 11,514,785         | 13,678,203           | 13,772,825        |
| Routine Restricted Maintenance (RRMA)                   | 4,542,538          | 5,078,700          | 4,883,446          | 5,054,530            | 5,096,275         |
| CA National Board CRT TCHR Incentive Program            | 0                  | 1,122              | 1,123              | 1,123                | 1,136             |
|                                                         | <u>12,556,175</u>  | <u>14,379,983</u>  | <u>16,399,354</u>  | <u>18,733,856</u>    | <u>18,870,236</u> |
| Other Interfund transfers in                            |                    |                    |                    |                      |                   |
| Special Ed. (from Fund 17.0)                            | 0                  | 0                  | 0                  | 0                    | 0                 |
| TOTAL INCOME Including Contributions from Unr Resources | <u>51,417,070</u>  | <u>82,284,807</u>  | <u>63,057,853</u>  | <u>61,163,148</u>    | <u>56,430,200</u> |

**RESTRICTED (CATEGORICAL) GENERAL FUND NO. 01.0  
EXPENDITURES**

|                                                | 2021-22           | 2022-23           | 2023-24           | 2024-25           | 2025-26           |
|------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                                | Actuals           | Actuals           | Actuals           | Projected         | Budget            |
| Certificated Salaries                          | 10,301,920        | 13,192,733        | 15,150,666        | 16,147,666        | 16,490,992        |
| Classified Salaries                            | 5,790,886         | 6,577,987         | 8,776,510         | 8,350,369         | 8,195,886         |
| Employee Benefits                              | 10,960,549        | 12,409,201        | 15,089,067        | 16,553,601        | 16,889,074        |
| Books and Supplies                             | 2,734,807         | 6,154,611         | 3,758,076         | 11,824,706        | 6,018,739         |
| Operating Expenses                             | 6,751,548         | 9,828,565         | 12,441,649        | 18,757,843        | 14,186,456        |
| Capital Outlay                                 | 4,845,211         | 10,743,106        | 1,075,542         | 429,338           | 0                 |
| Other Outgo                                    | 2,231,283         | 2,413,833         | 2,640,431         | 3,133,075         | 3,238,058         |
| Transfer to Deferred Maint.                    | 319,938           | 319,938           | 320,533           | 4,722,278         | 319,938           |
| <b>TOTAL EXPENDITURES</b>                      | <b>43,936,142</b> | <b>61,639,974</b> | <b>59,252,475</b> | <b>79,918,876</b> | <b>65,339,143</b> |
| Net Surplus / (Deficit)                        | 7,480,928         | 20,644,833        | 3,805,378         | (18,755,728)      | (8,908,943)       |
| Beginning Balance (Restricted)                 | 5,304,498         | 12,784,082        | 33,759,933        | 37,657,942        | 18,902,214        |
| Restatements (Restricted)                      |                   |                   |                   |                   |                   |
| Other Restatements                             | (1,345)           | 331,018           | 92,632            | 0                 | 0                 |
| Ending Balance (Restricted)                    | 12,784,082        | 33,759,933        | 37,657,942        | 18,902,214        | 9,993,271         |
| <b>CARRY OVER:</b>                             |                   |                   |                   |                   |                   |
| Lottery (Prop 20 - Restricted)                 | 1,124,948         | 1,692,437         | 2,339,066         | 1                 | 1                 |
| General Donations                              | 2,609,116         | 2,631,705         | 5,273,933         | 30                | 30                |
| Community Redevelopment                        | 0                 | 924,710           | 0                 | 0                 | 0                 |
| CA Schools Healthy Air, Plumbing, & Efficiency | 0                 | 419,415           | 0                 | 0                 | 0                 |
| Chevron                                        | 167,220           | 155,983           | 0                 | 0                 | 0                 |
| South Bay Golf Classic                         | 18,585            | 18,586            | 0                 | 0                 | 0                 |
| Boeing                                         | 2,342             | 1,624             | 0                 | 0                 | 0                 |
| Tier III Flex                                  | 358,050           | 358,050           | 0                 | 0                 | 0                 |
| Project Lead The Way                           | 17,269            | 17,175            | 0                 | 0                 | 0                 |
| Kaiser Grant The Hawthorne Way                 | 2,933             | 2,933             | 0                 | 0                 | 0                 |
| Hawthorne Education Foundation                 | 10,345            | 19,435            | 0                 | 0                 | 0                 |
| ELO Grant 1X                                   | 236,842           | 236,842           | 0                 | 0                 | 0                 |
| ELO Program - Restricted Ongoing               | 5,775,982         | 10,105,385        | 11,192,557        | 8,671,740         | 5,523,039         |
| ELO Paraprofessional Staff                     | 402,511           | 328,011           | 0                 | 0                 | 0                 |
| Special Ed: Early Intervention Preschool Grant | 391,628           | 287,064           | 255,577           | 209,877           | 156,768           |
| Educator Effectiveness Block Grant             | 1,324,070         | 1,487,457         | 1,372,819         | 345,505           | 0                 |
| Arts, Music, Inst Materials Block Grant        | 0                 | 3,762,544         | 3,844,210         | 0                 | 0                 |
| Learning Recovery Emergency Block Grant        | 0                 | 10,901,150        | 10,912,116        | 9,675,056         | 4,313,428         |
| Community Schools Implementation Grant         | 0                 | 0                 | 1,297,887         | 4                 | 4                 |
| Arts and Music in Schools                      | 0                 | 0                 | 1,080,495         | 0                 | 0                 |
| Kitchen Infrastructure (KIT Funds)             | 0                 | 409,427           | 89,280            | 1                 | 1                 |
| <b>TOTAL CARRYOVER</b>                         | <b>12,784,082</b> | <b>33,759,933</b> | <b>37,657,942</b> | <b>18,902,214</b> | <b>9,993,271</b>  |

**SPECIAL EDUCATION BUDGET  
INCORPORATED IN RESTRICTED GENERAL FUND NO. 01.0**

|                                                     | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals  | 2024-25<br>Projected | 2025-26<br>Budget   |
|-----------------------------------------------------|--------------------|--------------------|---------------------|----------------------|---------------------|
| <b>INCOME</b>                                       |                    |                    |                     |                      |                     |
| ADA                                                 | 0                  | 0                  | 0                   | 0                    | 0                   |
| Federal - Special Education IDEA Local Assistance   | 1,380,670          | 1,209,353          | 1,159,959           | 1,266,558            | 1,266,558           |
| Federal - Special Education IDEA Prior Year         | 9,843              | 0                  | 0                   | 0                    | 0                   |
| Special Education - Master Plan                     | 4,904,119          | 5,204,897          | 4,295,965           | 4,876,718            | 4,876,718           |
| Special Education - Master Plan Prior Year          | 68,883             | 223,327            | 502,397             | 0                    | 0                   |
| Special Education-Master Plan Regional Program      | 2,617,979          | 2,765,604          | 3,081,321           | 3,284,052            | 3,284,492           |
| Program Specialist/SELPA                            | 124,387            | 103,344            | 111,839             | 113,036              | 113,036             |
| IDEA - State Staff Development                      | 467                | 407                | 0                   | 0                    | 0                   |
| Mental Health                                       | 147,741            | 243,036            | 485,155             | 498,976              | 498,976             |
| Mental Health Prior Year                            | 0                  | 0                  | 0                   | 0                    | 0                   |
| Contribution to Mental Health                       |                    |                    |                     |                      |                     |
| IDEA - State Preschool                              | 113,866            | 102,829            | 93,542              | 119,553              | 119,553             |
| IDEA - State Preschool Prior Year                   | 1,013              | 0                  | 0                   | 0                    | 0                   |
| Interagency Service Btw LEAs                        | 0                  | 0                  | 0                   | 0                    | 0                   |
| Dispute Prevention & Dispute Resolution 1X          | 89,287             | 0                  | 0                   | 0                    | 0                   |
| Learning Recovery Support 1X                        | 487,174            | 0                  | 0                   | 0                    | 0                   |
| IDEA/ARP PreS Local Assistance 1X                   | 283,395            | 0                  | 0                   | 0                    | 0                   |
| IDEA/ARP Preschool Federal Program 1X               | 34,788             | 0                  | 0                   | 0                    | 0                   |
| IDEA Mental Health Allocation Plan                  | 0                  | 0                  | 82,924              | 82,606               | 82,606              |
| Special Education Early Intervention PreS Grant     | 391,628            | 283,627            | 339,684             | 339,684              | 339,684             |
|                                                     | 10,655,240         | 10,136,424         | 10,152,785          | 10,581,183           | 10,581,623          |
| <b>EXPENDITURES</b>                                 |                    |                    |                     |                      |                     |
| Certificated Salaries                               | 6,176,702          | 6,740,725          | 7,300,169           | 8,146,705            | 8,316,123           |
| Classified Salaries                                 | 2,561,348          | 2,820,907          | 3,111,743           | 3,681,760            | 3,432,246           |
| Employee Benefits                                   | 4,065,019          | 4,512,037          | 4,873,330           | 6,007,676            | 6,155,621           |
| Books and Supplies                                  | 168,212            | 190,733            | 235,992             | 470,366              | 469,448             |
| Operating Expenses                                  |                    |                    |                     |                      |                     |
| Non-Public Schools (NPS)                            | 184,598            | 75,570             | 56,466              | 270,000              | 270,000             |
| Health Services                                     | 2,649,867          | 3,104,799          | 3,908,570           | 3,011,000            | 3,011,000           |
| Legal Fees                                          | 157,657            | 319,822            | 156,029             | 450,000              | 450,000             |
| Transportation                                      | 0                  | 0                  | 0                   | 0                    | 0                   |
| Consultants/Contracted Services                     | 0                  | 0                  | 2,200               | 2,500                | 2,500               |
| Other (Misc./Services)                              | 53,819             | 101,445            | 67,489              | 40,530               | 40,530              |
| Capital Outlay                                      | 0                  | 0                  | 0                   | 0                    | 0                   |
| Other Outgo                                         |                    |                    |                     |                      |                     |
| Excess Costs - Other Districts (Lawndale)           | 1,768,436          | 1,890,429          | 1,807,427           | 2,050,100            | 2,050,100           |
| Prepaid Expenditures                                | 0                  | 0                  | 0                   | 0                    | 0                   |
| Indirect Costs                                      | 149,352            | 126,920            | 179,641             | 174,449              | 209,989             |
|                                                     | 17,935,009         | 19,883,387         | 21,699,057          | 24,305,086           | 24,407,557          |
| Beginning Balance                                   | 0                  | 733,867            | 287,064             | 255,577              | 209,877             |
| Carryover - Learning Recovery Support 1X (21-22)    | 733,868            | 0                  | 0                   | 0                    | 0                   |
| Carryover - Special Ed. Early Intervention PreS Gra | 0                  | 287,064            | 255,577             | 209,877              | 156,768             |
| Restatement                                         | 0                  | 0                  | 0                   | 0                    | 0                   |
| <b>NET INCOME (DEFICIT)</b>                         | <b>(8,013,637)</b> | <b>(9,300,160)</b> | <b>(11,514,785)</b> | <b>(13,678,203)</b>  | <b>(13,772,825)</b> |
| Encroachment:                                       |                    |                    |                     |                      |                     |
| 2023-24                                             | 11,514,785         | 11,514,785         |                     |                      |                     |
| 2022-23                                             | 9,300,160          | 9,300,160          |                     |                      |                     |
| 2021-22                                             | 8,013,637          | 8,013,637          |                     |                      |                     |
| 2020-21                                             | 7,747,248          | 7,747,248          |                     |                      |                     |
| 2019-20                                             | 9,073,489          | 9,073,489          |                     |                      |                     |
| 2018-19                                             | 8,754,583          | 8,754,583          |                     |                      |                     |
| 2017-18                                             | 11,819,246         | 11,819,246         |                     |                      |                     |
| 2016-17                                             | 10,237,893         | 10,237,893         |                     |                      |                     |
| 2015-16                                             | 6,782,697          | 6,782,697          |                     |                      |                     |
| 2014-15                                             | 5,719,215          | 5,719,215          |                     |                      |                     |
| 2013-14                                             | 4,491,036          | 4,491,036          |                     |                      |                     |
| 2012-13                                             | 4,202,032          | 4,202,032          |                     |                      |                     |
| 2011-12                                             | 4,198,580          | 4,198,580          |                     |                      |                     |
| 2010-11                                             | 3,596,147          | 3,596,147          |                     |                      |                     |
| 2009-10                                             | 4,389,569          | 4,389,569          |                     |                      |                     |
| 2008-09                                             | 4,563,313          | 4,563,313          |                     |                      |                     |
| 2007-08                                             | 4,037,775          | 4,037,775          |                     |                      |                     |
| 2006-07                                             | 2,586,646          | 2,586,646          |                     |                      |                     |
| 2005-06                                             | 3,446,692          | 3,446,692          |                     |                      |                     |
| 2004-05                                             | 4,601,087          | 4,601,087          |                     |                      |                     |
| 2003-04                                             | 3,776,737          | 3,776,737          |                     |                      |                     |
| 2002-03                                             | 3,033,532          | 3,033,532          |                     |                      |                     |

**STUDENT ACTIVITY SPECIAL REVENUE (ASB)**  
**FUND No. 08.0**

|                       | 2021-22               | 2022-23               | 2023-24               | 2024-25               | 2025-26               |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                       | Actuals               | Actuals               | Actuals               | Projected             | Budget                |
| Sales/Income          | 113,348               | 102,955               | 116,460               | 120,000               | 120,000               |
| Local Income          | 516                   | 485                   | 677                   | 0                     | 0                     |
|                       | <u>113,863</u>        | <u>103,440</u>        | <u>117,138</u>        | <u>120,000</u>        | <u>120,000</u>        |
| EXPENDITURES          |                       |                       |                       |                       |                       |
| Books & Supplies      | 0                     | 3,748                 | 0                     | 75,000                | 75,000                |
| Other Expenses        | 97,500                | 92,767                | 131,457               | 45,000                | 45,000                |
|                       | <u>97,500</u>         | <u>96,515</u>         | <u>131,457</u>        | <u>120,000</u>        | <u>120,000</u>        |
| NET SURPLUS (DEFICIT) | 16,364                | 6,925                 | (14,319)              | 0                     | 0                     |
| BEGINNING BALANCE     | 180,866               | 197,229               | 204,154               | 190,846               | 190,846               |
| OTHER RESTATEMENTS    | 0                     | 0                     | 1,011                 | 0                     | 0                     |
| ENDING BALANCE        | <u><u>197,229</u></u> | <u><u>204,154</u></u> | <u><u>190,846</u></u> | <u><u>190,846</u></u> | <u><u>190,846</u></u> |

**CHARTER SCHOOL FUND NO. 09.0**  
**HMSA**

|                                                    | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|----------------------------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| Revenue Limit/LCFF                                 | 1,819,549          | 4,327,331          | 4,474,618          | 4,372,635            | 4,468,196         |
| EPA                                                | 2,736,268          | 494,747            | 954,699            | 1,274,812            | 1,304,134         |
| LCFF Suppl/Concentration                           | 1,767,855          | 1,787,664          | 1,888,244          | 2,127,617            | 2,349,908         |
| In-Lieu Property Taxes                             | 893,518            | 961,930            | 1,040,894          | 1,091,918            | 1,121,726         |
| Federal Revenue                                    |                    |                    |                    |                      |                   |
| ELO - ESSER II State Rsrv                          | 71,669             | 8                  | 0                  | 0                    | 0                 |
| ELO - GEER II State Rsrv                           | 13,996             | 2,454              | 0                  | 0                    | 0                 |
| ELO - ESSER III State Rsrv Emrgncy Needs           | 0                  | 6,563              | 40,162             | 0                    | 0                 |
| ELO - ESSER III State Rsrv Learning Loss           | 0                  | 0                  | 80,546             | 0                    | 0                 |
| State Revenue                                      |                    |                    |                    |                      |                   |
| Lottery, Unrestricted                              | 94,227             | 117,641            | 118,266            | 108,372              | 107,901           |
| Lottery, Restricted                                | 43,647             | 58,728             | 59,552             | 46,526               | 46,324            |
| State Aid                                          | 92,698             | 298,447            | 979                | 0                    | 0                 |
| Mandated Costs                                     | 26,962             | 26,525             | 27,880             | 29,270               | 30,852            |
| One Time - COVID-19 Resources                      |                    |                    |                    |                      |                   |
| PROP 98 - CRF Funding (LLM)                        | 0                  | 0                  | 0                  | 0                    | 0                 |
| PROP 98 - In-Person Instruction (IPI)              | 25,560             | 13,735             | 205,591            | 0                    | 0                 |
| A-G Access/Success 1X                              | 261,367            | 87,122             | 0                  | 0                    | 0                 |
| A-G Learning Loss Mitigation Grant 1X              | 56,250             | 18,750             | 0                  | 0                    | 0                 |
| Educator Effectiveness Block Grant                 | 81,654             | 0                  | 0                  | 0                    | 0                 |
| Ethnic Studies Course Creation & Expansion         | 14,240             | 0                  | 0                  | 0                    | 0                 |
| Arts, Music, Inst Materials Block Grant            | 0                  | 327,152            | 0                  | 0                    | 0                 |
| Learning Recovery Emergency Block Grant            | 0                  | 852,333            | 0                  | 0                    | 0                 |
| STRS on Behalf                                     | 301,163            | 298,424            | 349,970            | 349,970              | 349,970           |
| Community Schools Implementation Grant             | 0                  | 0                  | 300,000            | 300,000              | 300,000           |
| Mental Health: All Students                        | 0                  | 0                  | 38,127             | 43,597               | 43,597            |
| Arts and Music in Schools (AMS Prop 28)            | 0                  | 0                  | 79,870             | 88,284               | 88,284            |
| Dual Enrollment Opportunities                      | 0                  | 0                  | 90,000             | 0                    | 0                 |
| Local Revenue                                      | 2,600              | 2,641              | 16,367             | 0                    | 0                 |
| Interest                                           | 0                  | 0                  | 0                  | 0                    | 0                 |
| Transfer In                                        | 0                  | 15,874             | 0                  | 0                    | 0                 |
| GASB Fair Value of Investments Adjustment          | (194,683)          | (159,052)          | 59,408             | 0                    | 0                 |
|                                                    | 8,108,540          | 9,539,016          | 9,825,173          | 9,833,001            | 10,210,892        |
| <b>EXPENDITURES</b>                                |                    |                    |                    |                      |                   |
| Certificated Salaries                              | 3,544,179          | 3,752,985          | 3,940,715          | 4,259,688            | 4,352,193         |
| Classified Salaries                                | 594,893            | 613,699            | 677,281            | 767,315              | 777,638           |
| Fringe Benefits                                    | 1,987,491          | 2,150,084          | 2,332,326          | 2,631,149            | 2,761,499         |
| Books & Supplies                                   | 238,624            | 245,085            | 139,832            | 1,672,776            | 662,145           |
| Other Expenses                                     | 279,742            | 405,417            | 399,118            | 1,441,735            | 1,063,858         |
| Maintenance & Repairs/Leases                       | 54,356             | 27,305             | 47,777             | 27,977               | 27,977            |
| Capital Outlay                                     | 105,243            | 92,549             | 360,976            | 1,637,600            | 0                 |
| Indirect Costs                                     | 124,340            | 212,406            | 267,430            | 364,003              | 360,779           |
| Transfers Out                                      | 565,681            | 581,555            | 567,806            | 565,557              | 567,682           |
|                                                    | 7,494,549          | 8,081,084          | 8,733,260          | 13,367,800           | 10,573,771        |
| <b>NET SURPLUS (DEFICIT)</b>                       | 613,991            | 1,457,932          | 1,091,913          | (3,534,799)          | (362,879)         |
| <b>BEGINNING BALANCE</b>                           | 4,135,148          | 4,749,020          | 6,227,365          | 7,327,237            | 3,792,438         |
| <b>OTHER RESTATEMENTS</b>                          | (119)              | 20,413             | 7,959              | 0                    | 0                 |
| <b>ENDING BALANCE</b>                              | <u>4,749,020</u>   | <u>6,227,365</u>   | <u>7,327,237</u>   | <u>3,792,438</u>     | <u>3,429,559</u>  |
| <b>RESTRICTED BALANCE INCLUDED IN FUND SUMMARY</b> |                    |                    |                    |                      |                   |
| Lottery: Instructional Materials                   | 92,135             | 64,900             | 115,802            | 0                    | 0                 |
| CA Clean Energy Jobs Act                           | 15,874             | 0                  | 0                  | 0                    | 0                 |
| Arts, Music, Inst Materials Block Grant            | 0                  | 327,152            | 334,253            | 0                    | 0                 |
| A-G Access/Success Grant                           | 261,367            | 184,066            | 147,884            | 1                    | 1                 |
| A-G Learning Loss Mitigation Grant                 | 56,250             | 75,000             | 75,000             | 0                    | 0                 |
| ELO Grant                                          | 5,122              | 2,652              | 0                  | 0                    | 0                 |
| ELO Grant: Paraprofessional                        | 39,441             | 18,278             | 0                  | 0                    | 0                 |
| Learning Recovery Emergency Block Grant            | 0                  | 852,333            | 853,191            | 804,985              | 758,635           |
| Other Restricted State                             | 14,240             | 14,240             | 14,240             | 0                    | 0                 |
| Other Restricted Local                             | 21,456             | 22,936             | 36,370             | 1                    | 1                 |
| Educator Effectiveness Block Grant                 | 81,654             | 95,592             | 95,592             | 25,601               | 0                 |
| Mental Health: All Students                        | 0                  | 0                  | 0                  | 0                    | 0                 |
| Arts and Music in Schools (AMS Prop 28)            | 0                  | 0                  | 79,870             | 0                    | 0                 |
| Community Schools Implementation Grant             | 0                  | 0                  | 197,399            | 0                    | 0                 |
| Dual Enrollment Opportunities                      | 0                  | 0                  | 82,120             | 0                    | 0                 |
| <b>TOTAL RESTRICTED BALANCE</b>                    | 587,538            | 1,657,148          | 2,031,723          | 830,588              | 758,637           |
| <b>TOTAL UNRESTRICTED BALANCE</b>                  | 4,161,482          | 4,570,217          | 5,295,515          | 2,961,850            | 2,670,922         |
| <b>TOTAL FUND ENDING BALANCE</b>                   | <u>4,749,020</u>   | <u>6,227,365</u>   | <u>7,327,237</u>   | <u>3,792,438</u>     | <u>3,429,559</u>  |

# EDUCATION PROTECTION ACCOUNT BUDGET INCORPORATED INTO CHARTER FUND No. 09.0

|                        | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| EPA Income             | 2,736,268          | 494,747            | 954,699            | 1,274,812            | 1,304,134         |
| EPA Income Prior Years | 127,272            | 189,852            | 3,903              | 0                    | 0                 |
|                        | <u>2,863,540</u>   | <u>684,599</u>     | <u>958,602</u>     | <u>1,274,812</u>     | <u>1,304,134</u>  |
| EXPENDITURES           |                    |                    |                    |                      |                   |
| Certificated Salaries  | 2,088,144          | 481,159            | 682,569            | 878,154              | 885,784           |
| Fringe Benefits        | 775,396            | 203,440            | 276,033            | 396,658              | 418,350           |
|                        | <u>2,863,540</u>   | <u>684,599</u>     | <u>958,602</u>     | <u>1,274,812</u>     | <u>1,304,134</u>  |
| NET SURPLUS (DEFICIT)  | 0                  | 0                  | 0                  | 0                    | 0                 |
| BEGINNING BALANCE      | 0                  | 0                  | 0                  | 0                    | 0                 |
| ENDING BALANCE         | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>0</u>             | <u>0</u>          |

# CHILD DEVELOPMENT FUND NO. 12.0

|                               | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| State Income                  | 1,507,055          | 1,174,815          | 1,181,012          | 1,759,398            | 1,759,398         |
| Interest                      | 2,555              | 17,072             | 46,769             | 39,520               | 0                 |
| Federal - CRRSA Child Dev     | 0                  | 0                  | 0                  | 0                    | 0                 |
| Federal - ARPA                | 79,800             | 0                  | 0                  | 0                    | 0                 |
| ARP CSPP - Rate Supplements   | 0                  | 329,496            | 0                  | 0                    | 0                 |
| CSPP AB110 ARPA 1X Funds      | 0                  |                    | 124,071            | 300,824              | 0                 |
| Transfer in from GF           | 0                  | 0                  | 0                  | 0                    | 0                 |
| STRS on Behalf                | 16,385             | 16,989             | 20,111             | 20,111               | 20,111            |
| GASB Fair Value of Invest Adj | (8,810)            | (14,304)           | (25,630)           | 0                    | 0                 |
|                               | <u>1,596,985</u>   | <u>1,524,068</u>   | <u>1,346,334</u>   | <u>2,119,853</u>     | <u>1,779,509</u>  |
| EXPENDITURES                  |                    |                    |                    |                      |                   |
| Certificated Salaries         | 157,885            | 167,384            | 182,329            | 0                    | 0                 |
| Classified Salaries           | 518,005            | 265,837            | 285,302            | 221,894              | 220,243           |
| Fringe Benefits               | 407,419            | 258,612            | 282,085            | 187,916              | 196,956           |
| Books & Supplies              | 627                | 0                  | 4,154              | 19,691               | 19,691            |
| Other Expenses                | 435,829            | 558,029            | 634,259            | 1,690,352            | 1,342,619         |
| Capital Outlay                | 0                  | 18,739             | 136,113            | 0                    | 0                 |
| Indirect Costs                | 85,975             | 54,086             | 66,718             | 0                    | 0                 |
|                               | <u>1,605,740</u>   | <u>1,322,687</u>   | <u>1,590,959</u>   | <u>2,119,853</u>     | <u>1,779,509</u>  |
| NET SURPLUS (DEFICIT)         | (8,755)            | 201,381            | (244,625)          | 0                    | 0                 |
| BEGINNING BALANCE             | 51,999             | 43,244             | 244,625            | 0                    | 0                 |
| ENDING BALANCE                | <u>43,244</u>      | <u>244,625</u>     | <u>0</u>           | <u>0</u>             | <u>0</u>          |

# CAFETERIA FUND NO. 13.0

|                               | 2021-22<br>Actuals      | 2022-23<br>Actuals      | 2023-24<br>Actuals      | 2024-25<br>Projected    | 2025-26<br>Budget     |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| Subsidies                     | 5,907,095               | 5,281,725               | 5,187,065               | 6,140,281               | 6,526,920             |
| SNP Covid-19 ECR              | 85,230                  | 0                       | 0                       | 0                       | 0                     |
| Local Food for Schools        | 0                       |                         | 57,696                  | 0                       | 0                     |
| Donated                       | 402,265                 | 472,245                 | 459,890                 | 472,245                 | 510,972               |
| Interagency Services          | 0                       | 0                       | 0                       | 0                       | 0                     |
| Sales/Local Income            | 4,062                   | 12,161                  | 11,873                  | 14,360                  | 13,203                |
| State                         | 411,934                 | 2,478,469               | 2,916,326               | 1,561,945               | 1,614,827             |
| Interest                      | 18,189                  | 85,571                  | 149,238                 | 105,900                 | 139,470               |
| Other Local - (Restricted)    | 2,729                   | 1,641                   | 3,379                   | 5,511                   | 5,511                 |
| GASB Fair Value of Invest Adj | (98,537)                | (64,052)                | 25,723                  | 0                       | 0                     |
|                               | <u>6,732,968</u>        | <u>8,267,759</u>        | <u>8,811,190</u>        | <u>8,300,242</u>        | <u>8,810,903</u>      |
| <b>EXPENDITURES</b>           |                         |                         |                         |                         |                       |
| Classified Salaries           | 2,651,226               | 2,796,280               | 3,001,112               | 3,254,554               | 3,163,882             |
| Fringe Benefits               | 1,036,488               | 1,190,726               | 1,287,851               | 1,491,348               | 1,526,087             |
| Food                          | 2,465,243               | 2,886,186               | 3,335,205               | 3,445,436               | 3,273,000             |
| Supplies                      | 320,656                 | 263,951                 | 336,462                 | 526,291                 | 505,500               |
| Other Expenses                | 119,819                 | 170,451                 | 229,108                 | 667,925                 | 461,100               |
| Capital Outlay                | 95,090                  | 10,300                  | 5,051                   | 1,118,000               | 1,316,000             |
| Indirect Costs                | 221,554                 | 212,670                 | 245,639                 | 327,111                 | 350,707               |
| Other Uses                    | 0                       | 0                       | 0                       | 0                       | 0                     |
|                               | <u>6,910,077</u>        | <u>7,530,564</u>        | <u>8,440,428</u>        | <u>10,830,665</u>       | <u>10,596,276</u>     |
| <b>NET SURPLUS (DEFICIT)</b>  | (177,108)               | 737,196                 | 370,761                 | (2,530,423)             | (1,785,373)           |
|                               |                         | 75,250                  |                         |                         |                       |
| <b>BEGINNING BALANCE</b>      | 4,277,924               | 4,100,816               | 4,838,012               | 5,208,773               | 2,678,350             |
| <b>AUDIT ADJUSTMENTS</b>      | 0                       | 0                       | 0                       | 0                       | 0                     |
| <b>ENDING BALANCE</b>         | <u><u>4,100,816</u></u> | <u><u>4,838,012</u></u> | <u><u>5,208,773</u></u> | <u><u>2,678,350</u></u> | <u><u>892,977</u></u> |

# DEFERRED MAINTENANCE FUND NO. 14.0

|                                   | 2021-22<br>Actuals      | 2022-23<br>Actuals      | 2023-24<br>Actuals      | 2024-25<br>Projected    | 2025-26<br>Budget       |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| INCOME                            |                         |                         |                         |                         |                         |
| State Allowance (1)               | 0                       | 0                       | 0                       | 0                       | 0                       |
| Transfer from General Fund 01.0   | 319,938                 | 319,938                 | 320,533                 | 4,722,278               | 319,938                 |
| Community Redevelop Funds         | 0                       | 0                       | 0                       | 495,971                 | 0                       |
| Interest                          | 12,400                  | 67,710                  | 111,661                 | 95,600                  | 0                       |
| GASB Fair Value of Investment Adj | (88,254)                | (33,983)                | 13,231                  | 0                       | 0                       |
|                                   | <u>244,084</u>          | <u>353,665</u>          | <u>445,425</u>          | <u>5,313,849</u>        | <u>319,938</u>          |
| EXPENDITURES                      |                         |                         |                         |                         |                         |
| Supplies                          | 0                       | 0                       | 0                       | 0                       | 0                       |
| Maint./Contracted Services        | 0                       | 0                       | 5,000                   | 5,000                   | 5,000                   |
| Capital Outlay                    | <u>44,464</u>           | <u>0</u>                | <u>65,005</u>           | <u>5,468,249</u>        | <u>569,938</u>          |
|                                   | 44,464                  | 0                       | 70,005                  | 5,473,249               | 574,938                 |
| NET SURPLUS (DEFICIT)             | 199,620                 | 353,665                 | 375,421                 | (159,400)               | (255,000)               |
| BEGINNING BALANCE                 | 2,034,799               | 2,234,419               | 2,588,085               | 2,963,505               | 2,804,105               |
| ENDING BALANCE                    | <u><u>2,234,419</u></u> | <u><u>2,588,085</u></u> | <u><u>2,963,505</u></u> | <u><u>2,804,105</u></u> | <u><u>2,549,105</u></u> |

# SPECIAL RESERVE - NON CAPITAL OUTLAY FUND NO 17.0

|                               | 2021-22<br>Actuals | 2022-23<br>Actuals | 2023-24<br>Actuals | 2024-25<br>Projected | 2025-26<br>Budget |
|-------------------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| INCOME                        |                    |                    |                    |                      |                   |
| Interfund Transfer            | 0                  | 0                  | 0                  | 0                    | 0                 |
| Interest                      | 166                | 789                | 1,150              | 841                  | 0                 |
| GASB Fair Value of Invest Adj | (970)              | (216)              | 235                | 0                    | 0                 |
|                               | <u>(804)</u>       | <u>573</u>         | <u>1,385</u>       | <u>841</u>           | <u>0</u>          |
| EXPENDITURES                  |                    |                    |                    |                      |                   |
| Interfund Transfers Out       | 0                  | 0                  | 0                  | 0                    | 0                 |
| Transfer to General Fund      | 0                  | 0                  | 0                  | 0                    | 0                 |
|                               | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>0</u>             | <u>0</u>          |
| NET SURPLUS (DEFICIT)         | (804)              | 573                | 1,385              | 841                  | 0                 |
| BEGINNING BALANCE             | 26,841             | 26,038             | 26,611             | 27,995               | 28,836            |
| ENDING BALANCE                | <u>26,038</u>      | <u>26,611</u>      | <u>27,995</u>      | <u>28,836</u>        | <u>28,836</u>     |

# BUILDING FUND NO. 21.0

|                                                   | 2021-22<br>Actuals      | 2022-23<br>Actuals      | 2023-24<br>Actuals      | 2024-25<br>Projected | 2025-26<br>Budget |
|---------------------------------------------------|-------------------------|-------------------------|-------------------------|----------------------|-------------------|
| Other Interfund Transfer In                       | 0                       | 0                       | 0                       | 0                    | 0                 |
| Proceeds from Certificates of Participation       | 0                       | 0                       | 0                       | 0                    | 0                 |
| Proceeds from Sale of Bonds                       | 0                       | 0                       | 0                       | 0                    | 0                 |
| Interest                                          | 71,741                  | 209,236                 | 181,234                 | 81,371               | 0                 |
| GASB Fair Value of Investment Adj                 | (293,381)               | 72,991                  | 175,326                 | 0                    | 0                 |
|                                                   | <u>(221,640)</u>        | <u>282,227</u>          | <u>356,560</u>          | <u>81,371</u>        | <u>0</u>          |
| EXPENDITURES                                      |                         |                         |                         |                      |                   |
| Certificated Salaries                             | 0                       | 0                       | 0                       | 0                    | 0                 |
| Classified Salaries                               | 74,686                  | 78,071                  | 42,252                  | 0                    | 0                 |
| Benefits                                          | 45,014                  | 50,830                  | 27,017                  | 0                    | 0                 |
| Supplies                                          | 15,572                  | 28,069                  | 46,416                  | 0                    | 0                 |
| Other Uses / Cost of Issuance                     | 0                       | 0                       | 0                       | 0                    | 0                 |
| Services, Contracts, and Other Operating Expenses | 2,315                   | 254,306                 | 92,927                  | 80,000               | 0                 |
| Capital Outlay                                    | 6,698,961               | 2,354,167               | 2,713,634               | 2,625,244            | 81,371            |
| Other Outgo                                       | 0                       | 0                       | 0                       | 0                    | 0                 |
|                                                   | <u>6,836,547</u>        | <u>2,765,443</u>        | <u>2,922,246</u>        | <u>2,705,244</u>     | <u>81,371</u>     |
| NET SURPLUS (DEFICIT)                             | (7,058,188)             | (2,483,216)             | (2,565,686)             | (2,623,873)          | (81,371)          |
| BEGINNING BALANCE                                 | 14,812,335              | 7,754,147               | 5,270,931               | 2,705,245            | 81,372            |
| OTHER RESTATEMENTS                                | 0                       | 0                       | 0                       | 0                    | 0                 |
| ENDING BALANCE                                    | <u><u>7,754,147</u></u> | <u><u>5,270,931</u></u> | <u><u>2,705,245</u></u> | <u><u>81,372</u></u> | <u><u>1</u></u>   |

# CAPITAL FACILITIES FUND NO. 25.0

|                               | 2021-22<br>Actuals      | 2022-23<br>Actuals      | 2023-24<br>Actuals      | 2024-25<br>Projected    | 2025-26<br>Budget       |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Developer Fees                | 76,733                  | 91,258                  | 15,796                  | 35,000                  | 35,000                  |
| Interest                      | 6,539                   | 33,541                  | 50,277                  | 37,147                  | 0                       |
| GASB Fair Value of Invest Adj | (39,365)                | (13,135)                | 9,598                   | 0                       | 0                       |
|                               | <u>43,907</u>           | <u>111,664</u>          | <u>75,671</u>           | <u>72,147</u>           | <u>35,000</u>           |
| EXPENDITURES                  |                         |                         |                         |                         |                         |
| Supplies                      | 0                       | 0                       | 0                       | 35,000                  | 35,000                  |
| Other Operating Expenses      | 0                       | 0                       | 0                       | 0                       | 0                       |
| Capital Outlay                | 0                       | 0                       | 0                       | 0                       | 0                       |
| Indirect Cost                 | 0                       | 0                       | 0                       | 0                       | 0                       |
|                               | <u>0</u>                | <u>0</u>                | <u>0</u>                | <u>35,000</u>           | <u>35,000</u>           |
| NET SURPLUS (DEFICIT)         | 43,907                  | 111,664                 | 75,671                  | 37,147                  | 0                       |
| BEGINNING BALANCE             | 1,000,930               | 1,044,837               | 1,156,502               | 1,232,173               | 1,269,320               |
| ENDING BALANCE                | <u><u>1,044,837</u></u> | <u><u>1,156,502</u></u> | <u><u>1,232,173</u></u> | <u><u>1,269,320</u></u> | <u><u>1,269,320</u></u> |

# COUNTY SCHOOL FACILITIES FUND NO. 35.0

|                               | 2021-22<br>Actuals  | 2022-23<br>Actuals  | 2023-24<br>Actuals  | 2024-25<br>Projected | 2025-26<br>Budget   |
|-------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| State                         | 0                   | 0                   | 0                   | 0                    | 0                   |
| Interest                      | 49                  | 232                 | 338                 | 247                  | 0                   |
| GASB Fair Value of Invest Adj | (285)               | (64)                | 69                  | 0                    | 0                   |
|                               | <u>(236)</u>        | <u>168</u>          | <u>407</u>          | <u>247</u>           | <u>0</u>            |
| EXPENDITURES                  |                     |                     |                     |                      |                     |
| Capital Outlay                | 0                   | 0                   | 0                   | 0                    | 0                   |
| Transfer Out                  | 0                   | 0                   | 0                   | 0                    | 0                   |
|                               | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>             | <u>0</u>            |
| NET SURPLUS (DEFICIT)         | (236)               | 168                 | 407                 | 247                  | 0                   |
| BEGINNING BALANCE             | 7,882               | 7,646               | 7,813               | 8,220                | 8,467               |
| ENDING BALANCE                | <u><u>7,646</u></u> | <u><u>7,813</u></u> | <u><u>8,220</u></u> | <u><u>8,467</u></u>  | <u><u>8,467</u></u> |

**SPECIAL RESERVE - CAPITAL OUTLAY FUND NO. 40.0**

|                                              | 2021-22<br>Actuals  | 2022-23<br>Actuals  | 2023-24<br>Actuals  | 2024-25<br>Projected | 2025-26<br>Budget   |
|----------------------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| INCOME                                       |                     |                     |                     |                      |                     |
| Interest                                     | 8                   | 38                  | 56                  | 41                   | 0                   |
| Interfund Transfer                           | 0                   | 0                   | 0                   | 0                    | 0                   |
| GASB Fair Value of Invest Adj                | (48)                | (10)                | 11                  | 0                    | 0                   |
|                                              | <u>(40)</u>         | <u>28</u>           | <u>67</u>           | <u>41</u>            | <u>0</u>            |
| EXPENDITURES                                 |                     |                     |                     |                      |                     |
| Capital Outlay                               | 0                   | 0                   | 0                   | 0                    | 0                   |
| Transfer to General Fund (Interest Earnings) | 0                   | 0                   | 0                   | 0                    | 0                   |
|                                              | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>             | <u>0</u>            |
| NET SURPLUS (DEFICIT)                        | (40)                | 28                  | 67                  | 41                   | 0                   |
| BEGINNING BALANCE                            | 1,307               | 1,267               | 1,295               | 1,362                | 1,403               |
| ENDING BALANCE                               | <u><u>1,267</u></u> | <u><u>1,295</u></u> | <u><u>1,362</u></u> | <u><u>1,403</u></u>  | <u><u>1,403</u></u> |

# FOUNDATION PERMANENT FUND NO. 57.0

|                               | 2021-22<br>Actuals    | 2022-23<br>Actuals    | 2023-24<br>Actuals    | 2024-25<br>Projected  | 2025-26<br>Budget     |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| INCOME                        |                       |                       |                       |                       |                       |
| Local Income                  | 0                     | 0                     | 0                     | 0                     | 0                     |
| Interest                      | 1,095                 | 5,169                 | 7,478                 | 5,457                 | 1,100                 |
| GASB Fair Value of Invest Adj | (6,357)               | (1,360)               | 1,564                 | 0                     | 0                     |
|                               | <u>(5,262)</u>        | <u>3,809</u>          | <u>9,042</u>          | <u>5,457</u>          | <u>1,100</u>          |
| EXPENDITURES                  |                       |                       |                       |                       |                       |
| Books and Supplies            | 874                   | 1,206                 | 871                   | 1,500                 | 1,500                 |
|                               | <u>874</u>            | <u>1,206</u>          | <u>871</u>            | <u>1,500</u>          | <u>1,500</u>          |
| NET SURPLUS (DEFICIT)         | (6,136)               | 2,604                 | 8,171                 | 3,957                 | (400)                 |
| BEGINNING BALANCE             | 176,902               | 170,766               | 173,370               | 181,541               | 185,498               |
| ENDING BALANCE                | <u><u>170,766</u></u> | <u><u>173,370</u></u> | <u><u>181,541</u></u> | <u><u>185,498</u></u> | <u><u>185,098</u></u> |

# CAFETERIA ENTERPRISE FUND NO. 61.0

|                               | 2021-22<br>Actuals   | 2022-23<br>Actuals   | 2023-24<br>Actuals   | 2024-25<br>Projected | 2025-26<br>Budget     |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>INCOME</b>                 |                      |                      |                      |                      |                       |
| Local Income                  | 8,875                | 76,994               | 79,643               | 53,000               | 118,000               |
| Interest                      | 126                  | 982                  | 3,479                | 3,307                | 3,283                 |
| GASB Fair Value of Invest Adj | (778)                | (2,254)              | (986)                | 0                    | 0                     |
| Transfer In (Loan from GF)    | 0                    | 0                    | 0                    | 0                    | 0                     |
|                               | <u>8,223</u>         | <u>75,722</u>        | <u>82,136</u>        | <u>56,307</u>        | <u>121,283</u>        |
| <b>EXPENDITURES</b>           |                      |                      |                      |                      |                       |
| Classified Salaries           | 977                  | 10,605               | 7,343                | 18,000               | 18,000                |
| Fringe Benefits               | 298                  | 3,576                | 2,873                | 8,725                | 8,775                 |
| Food                          | 0                    | 0                    | 0                    | 0                    | 0                     |
| Supplies                      | 6,778                | 26,400               | 27,300               | 58,163               | 47,000                |
| Other Expenses                | 0                    | 0                    | 1,635                | 3,020                | 3,020                 |
| Capital Outlay                | 0                    | 0                    | 0                    | 0                    | 0                     |
| PERS Adjustment               |                      |                      |                      |                      |                       |
| Indirect Costs                | 0                    | 0                    | 0                    | 0                    | 0                     |
|                               | <u>8,053</u>         | <u>40,581</u>        | <u>39,150</u>        | <u>87,908</u>        | <u>76,795</u>         |
| <b>NET SURPLUS (DEFICIT)</b>  | 170                  | 35,141               | 42,985               | (31,601)             | 44,488                |
| <b>BEGINNING BALANCE</b>      | 19,794               | 19,964               | 55,105               | 98,091               | 66,490                |
| <b>ENDING BALANCE</b>         | <u><u>19,964</u></u> | <u><u>55,105</u></u> | <u><u>98,091</u></u> | <u><u>66,490</u></u> | <u><u>110,978</u></u> |

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: <https://www.hawthorne.k12.ca.us/2025-2026-budgetdraft>

Place: 14120 S Hawthorne Blvd, Hawthorne, CA 90250

Date: 06/06/2025

Date: 06/11/2025

Adoption Date: 06/25/25

Time: 6:00 PM

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Sergio R. Mortara

Title: Clerk

Contact person for additional information on the budget reports:

Name: Jose Moreno

Telephone: (310)676-2276

Title: Director - Fiscal Services

E-mail: [jmoreno@hawthorne.k12.ca.us](mailto:jmoreno@hawthorne.k12.ca.us)

Criteria and Standards Review Summary

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

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

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Form CB  
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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         |            |
| <b>SUPPLEMENTAL INFORMATION</b>                 |                                                      |                                                                                                                                                                                                                                             | <b>No</b> | <b>Yes</b> |
| 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          |
| <b>SUPPLEMENTAL INFORMATION (continued)</b>     |                                                      |                                                                                                                                                                                                                                             | <b>No</b> | <b>Yes</b> |
| S6                                              | Long-term Commitments                                | Does the district have long-term (multiyear) commitments or debt agreements?<br><br>• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?                      |           | X          |
| S7a                                             | Postemployment Benefits Other than Pensions          | Does the district provide postemployment benefits other than pensions (OPEB)?<br><br>• If yes, are they lifetime benefits?<br>• If yes, do benefits continue beyond age 65?<br>• If yes, are benefits funded by pay-as-you-go?              |           | X          |
| S7b                                             | Other Self-insurance Benefits                        | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?                                                                                              | X         |            |
| S8                                              | Status of Labor Agreements                           | Are salary and benefit negotiations still open for:<br>• Certificated? (Section S8A, Line 1)<br>• Classified? (Section S8B, Line 1)<br>• Management/supervisor/confidential? (Section S8C, Line 1)                                          |           | X          |
| S9                                              | Local Control and Accountability Plan (LCAP)         | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?<br>• Adoption date of the LCAP or an update to the LCAP:                                                          |           | X          |
| S10                                             | LCAP Expenditures                                    | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?                               |           | X          |
| <b>ADDITIONAL FISCAL INDICATORS</b>             |                                                      |                                                                                                                                                                                                                                             | <b>No</b> | <b>Yes</b> |
| 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         |            |
| <b>ADDITIONAL FISCAL INDICATORS (continued)</b> |                                                      |                                                                                                                                                                                                                                             | <b>No</b> | <b>Yes</b> |
| A6                                              | Uncapped Health Benefits                             | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?                                                                                                                                   |           | X          |
| A7                                              | Independent Financial System                         | Is the district's financial system independent from the county office system?                                                                                                                                                               | X         |            |

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

[INTENTIONALLY LEFT BLANK]

|                                                                                                        |                |                        | 2024-25 Estimated Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--------------------------------------------------------------------------------------------------------|----------------|------------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                        |                |                        | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                            | Resource Codes | Object<br>Codes        |                           |                   |                                 |                     |                   |                                 |                           |
| A. REVENUES                                                                                            |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources                                                                                        |                | 8010-8099              | 93,550,034.00             | 0.00              | 93,550,034.00                   | 93,665,815.00       | 0.00              | 93,665,815.00                   | 0.1%                      |
| 2) Federal Revenue                                                                                     |                | 8100-8299              | 0.00                      | 7,552,586.00      | 7,552,586.00                    | 0.00                | 5,756,928.00      | 5,756,928.00                    | -23.8%                    |
| 3) Other State Revenue                                                                                 |                | 8300-8599              | 1,748,741.00              | 34,189,087.00     | 35,937,828.00                   | 1,724,724.00        | 31,671,114.00     | 33,395,838.00                   | -7.1%                     |
| 4) Other Local Revenue                                                                                 |                | 8600-8799              | 4,710,027.00              | 687,619.00        | 5,397,646.00                    | 1,665,673.00        | 131,922.00        | 1,797,595.00                    | -66.7%                    |
| 5) TOTAL, REVENUES                                                                                     |                |                        | 100,008,802.00            | 42,429,292.00     | 142,438,094.00                  | 97,056,212.00       | 37,559,964.00     | 134,616,176.00                  | -5.5%                     |
| B. EXPENDITURES                                                                                        |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Certificated Salaries                                                                               |                | 1000-1999              | 39,882,549.00             | 16,147,666.00     | 56,030,215.00                   | 38,851,032.00       | 16,490,992.00     | 55,342,024.00                   | -1.2%                     |
| 2) Classified Salaries                                                                                 |                | 2000-2999              | 12,872,520.00             | 8,350,369.00      | 21,222,889.00                   | 12,971,471.00       | 8,195,886.00      | 21,167,357.00                   | -0.3%                     |
| 3) Employee Benefits                                                                                   |                | 3000-3999              | 25,064,667.00             | 16,553,601.00     | 41,618,268.00                   | 26,200,711.00       | 16,889,074.00     | 43,089,785.00                   | 3.5%                      |
| 4) Books and Supplies                                                                                  |                | 4000-4999              | 3,073,945.00              | 11,824,706.00     | 14,898,651.00                   | 3,156,968.00        | 6,018,739.00      | 9,175,707.00                    | -38.4%                    |
| 5) Services and Other Operating Expenditures                                                           |                | 5000-5999              | 8,083,124.00              | 18,757,843.00     | 26,840,967.00                   | 8,033,394.00        | 14,186,456.00     | 22,219,850.00                   | -17.2%                    |
| 6) Capital Outlay                                                                                      |                | 6000-6999              | 0.00                      | 429,338.00        | 429,338.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                 |                | 7100-7299<br>7400-7499 | 589,988.00                | 2,165,300.00      | 2,755,288.00                    | 589,988.00          | 2,165,300.00      | 2,755,288.00                    | 0.0%                      |
| 8) Other Outgo - Transfers of Indirect Costs                                                           |                | 7300-7399              | (1,658,889.00)            | 967,775.00        | (691,114.00)                    | (1,784,244.00)      | 1,072,758.00      | (711,486.00)                    | 2.9%                      |
| 9) TOTAL, EXPENDITURES                                                                                 |                |                        | 87,907,904.00             | 75,196,598.00     | 163,104,502.00                  | 88,019,320.00       | 65,019,205.00     | 153,038,525.00                  | -6.2%                     |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        | 12,100,898.00             | (32,767,306.00)   | (20,666,408.00)                 | 9,036,892.00        | (27,459,241.00)   | (18,422,349.00)                 | -10.9%                    |
| D. OTHER FINANCING SOURCES/USES                                                                        |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers                                                                                 |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) Transfers In                                                                                        |                | 8900-8929              | 565,557.00                | 0.00              | 565,557.00                      | 567,682.00          | 0.00              | 567,682.00                      | 0.4%                      |
| b) Transfers Out                                                                                       |                | 7600-7629              | 0.00                      | 4,722,278.00      | 4,722,278.00                    | 0.00                | 319,938.00        | 319,938.00                      | -93.2%                    |
| 2) Other Sources/Uses                                                                                  |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) Sources                                                                                             |                | 8930-8979              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Uses                                                                                                |                | 7630-7699              | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 3) Contributions                                                                                       |                | 8980-8999              | (18,733,856.00)           | 18,733,856.00     | 0.00                            | (18,870,236.00)     | 18,870,236.00     | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                 |                |                        | (18,168,299.00)           | 14,011,578.00     | (4,156,721.00)                  | (18,302,554.00)     | 18,550,298.00     | 247,744.00                      | -106.0%                   |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)                                                    |                |                        | (6,067,401.00)            | (18,755,728.00)   | (24,823,129.00)                 | (9,265,662.00)      | (8,908,943.00)    | (18,174,605.00)                 | -26.8%                    |
| F. FUND BALANCE, RESERVES                                                                              |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Beginning Fund Balance                                                                              |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) As of July 1 - Unaudited                                                                            |                | 9791                   | 56,055,741.37             | 37,657,942.03     | 93,713,683.40                   | 49,988,340.37       | 18,902,214.03     | 68,890,554.40                   | -26.5%                    |
| 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)                                                                  |                |                        | 56,055,741.37             | 37,657,942.03     | 93,713,683.40                   | 49,988,340.37       | 18,902,214.03     | 68,890,554.40                   | -26.5%                    |
| d) Other Restatements                                                                                  |                | 9795                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d)                                                              |                |                        | 56,055,741.37             | 37,657,942.03     | 93,713,683.40                   | 49,988,340.37       | 18,902,214.03     | 68,890,554.40                   | -26.5%                    |
| 2) Ending Balance, June 30 (E + F1e)                                                                   |                |                        | 49,988,340.37             | 18,902,214.03     | 68,890,554.40                   | 40,722,678.37       | 9,993,271.03      | 50,715,949.40                   | -26.4%                    |
| Components of Ending Fund Balance                                                                      |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                                                                                        |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                                                                                         |                | 9711                   | 6,000.00                  | 0.00              | 6,000.00                        | 6,000.00            | 0.00              | 6,000.00                        | 0.0%                      |
| Stores                                                                                                 |                | 9712                   | 75,250.00                 | 0.00              | 75,250.00                       | 75,250.00           | 0.00              | 75,250.00                       | 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                      | 18,902,214.03     | 18,902,214.03                   | 0.00                | 9,993,271.03      | 9,993,271.03                    | -47.1%                    |
| c) Committed                                                                                           |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Stabilization Arrangements                                                                             |                | 9750                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other Commitments                                                                                      |                | 9760                   | 33,129,006.00             | 0.00              | 33,129,006.00                   | 25,304,146.00       | 0.00              | 25,304,146.00                   | -23.6%                    |
| As committed by Board action on 6/26/2024                                                              | 0000           | 9760                   | 33,129,006.00             |                   | 33,129,006.00                   |                     |                   | 0.00                            |                           |
| As committed by Board action                                                                           | 0000           | 9760                   |                           |                   | 0.00                            | 25,304,146.00       |                   | 25,304,146.00                   |                           |
| d) Assigned                                                                                            |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Other Assignments                                                                                      |                | 9780                   | 11,743,280.37             | 0.00              | 11,743,280.37                   | 10,736,528.37       | 0.00              | 10,736,528.37                   | -8.6%                     |
| For budget contingency including deficit spending in projection years                                  | 0000           | 9780                   | 11,743,280.37             |                   | 11,743,280.37                   |                     |                   | 0.00                            |                           |
| For budget contingency including deficit spending in projection years                                  | 0000           | 9780                   |                           |                   | 0.00                            | 10,736,528.37       |                   | 10,736,528.37                   |                           |
| e) Unassigned/Unappropriated                                                                           |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| Reserve for Economic Uncertainties                                                                     |                | 9789                   | 5,034,804.00              | 0.00              | 5,034,804.00                    | 4,600,754.00        | 0.00              | 4,600,754.00                    | -8.6%                     |
| Unassigned/Unappropriated Amount                                                                       |                | 9790                   | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| G. ASSETS                                                                                              |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Cash                                                                                                |                |                        |                           |                   |                                 |                     |                   |                                 |                           |
| a) in County Treasury                                                                                  |                | 9110                   | 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                            |                     |                   |                                 |                           |

| 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) |                     |
| 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                      |                  |                |                           |                     |
| 9) Lease Receivable                                    |                | 9380         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 10) TOTAL, ASSETS                                      |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>               |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                      |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                            |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| 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                      |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                       |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                             |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(G10 + H2) - (I6 + J2) |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>LCFF SOURCES</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment                                |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year                               |                | 8011         | 68,777,421.00             | 0.00           | 68,777,421.00             | 69,001,314.00    | 0.00           | 69,001,314.00             | 0.3%                |
| Education Protection Account State Aid - Current Year  |                | 8012         | 11,898,400.00             | 0.00           | 11,898,400.00             | 11,820,096.00    | 0.00           | 11,820,096.00             | -0.7%               |
| 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         | 27,000.00                 | 0.00           | 27,000.00                 | 27,000.00        | 0.00           | 27,000.00                 | 0.0%                |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 30.00                     | 0.00           | 30.00                     | 30.00            | 0.00           | 30.00                     | 0.0%                |
| County & District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 7,114,800.00              | 0.00           | 7,114,800.00              | 7,114,800.00     | 0.00           | 7,114,800.00              | 0.0%                |
| Unsecured Roll Taxes                                   |                | 8042         | 230,214.00                | 0.00           | 230,214.00                | 230,214.00       | 0.00           | 230,214.00                | 0.0%                |
| Prior Years' Taxes                                     |                | 8043         | 323,038.00                | 0.00           | 323,038.00                | 323,038.00       | 0.00           | 323,038.00                | 0.0%                |
| Supplemental Taxes                                     |                | 8044         | 495,142.00                | 0.00           | 495,142.00                | 495,142.00       | 0.00           | 495,142.00                | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 5,295,392.00              | 0.00           | 5,295,392.00              | 5,295,392.00     | 0.00           | 5,295,392.00              | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 461,515.00                | 0.00           | 461,515.00                | 461,515.00       | 0.00           | 461,515.00                | 0.0%                |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 19,000.00                 | 0.00           | 19,000.00                 | 19,000.00        | 0.00           | 19,000.00                 | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                |                           |                  |                |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subtotal, LCFF Sources                                 |                |              | 94,641,952.00             | 0.00           | 94,641,952.00             | 94,787,541.00    | 0.00           | 94,787,541.00             | 0.2%                |
| LCFF Transfers                                         |                |              |                           |                |                           |                  |                |                           |                     |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                      |                | 0.00                      | 0.00             |                | 0.00                      | 0.0%                |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | (1,091,918.00)            | 0.00           | (1,091,918.00)            | (1,121,726.00)   | 0.00           | (1,121,726.00)            | 2.7%                |
| 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                                    |                |              | 93,550,034.00             | 0.00           | 93,550,034.00             | 93,665,815.00    | 0.00           | 93,665,815.00             | 0.1%                |
| <b>FEDERAL REVENUE</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 1,266,558.00   | 1,266,558.00              | 0.00             | 1,266,558.00   | 1,266,558.00              | 0.0%                |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 202,159.00     | 202,159.00                | 0.00             | 202,159.00     | 202,159.00                | 0.0%                |
| Child Nutrition Programs                               |                | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                               |                | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Forest Reserve Funds                                   |                | 8260         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds                                    |                | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                                 |                | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEMA                                                   |                | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description                                                 | Resource Codes                                                                           | Object Codes | 2024-25 Estimated Actuals |                |                           | 2025-26 Budget   |                |                           | % Diff Column C & F |
|-------------------------------------------------------------|------------------------------------------------------------------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|                                                             |                                                                                          |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Interagency 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         |                           | 3,937,428.00   | 3,937,428.00              |                  | 3,402,225.00   | 3,402,225.00              | -13.6%              |
| 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         |                           | 427,287.00     | 427,287.00                |                  | 396,632.00     | 396,632.00                | -7.2%               |
| Title III, Immigrant Student Program                        | 4201                                                                                     | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title III, English Learner Program                          | 4203                                                                                     | 8290         |                           | 345,075.00     | 345,075.00                |                  | 240,033.00     | 240,033.00                | -30.4%              |
| Public Charter Schools Grant Program (PCSGP)                | 4610                                                                                     | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Every Student Succeeds Act                            | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290         |                           | 465,815.00     | 465,815.00                |                  | 249,321.00     | 249,321.00                | -46.5%              |
| Career and Technical Education                              | 3500-3599                                                                                | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other Federal Revenue                                   | All Other                                                                                | 8290         | 0.00                      | 908,264.00     | 908,264.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| TOTAL, FEDERAL REVENUE                                      |                                                                                          |              | 0.00                      | 7,552,586.00   | 7,552,586.00              | 0.00             | 5,756,928.00   | 5,756,928.00              | -23.8%              |
| <b>OTHER STATE REVENUE</b>                                  |                                                                                          |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                                  |                                                                                          |              |                           |                |                           |                  |                |                           |                     |
| Special Education Master Plan                               |                                                                                          |              |                           |                |                           |                  |                |                           |                     |
| Current Year                                                | 6500                                                                                     | 8311         |                           | 8,273,806.00   | 8,273,806.00              |                  | 8,274,246.00   | 8,274,246.00              | 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         | 229,571.00                | 0.00           | 229,571.00                | 231,278.00       | 0.00           | 231,278.00                | 0.7%                |
| Lottery - Unrestricted and Instructional Materials          |                                                                                          | 8560         | 1,182,374.00              | 507,616.00     | 1,689,990.00              | 1,156,650.00     | 496,572.00     | 1,653,222.00              | -2.2%               |
| 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                      | 115,200.00     | 115,200.00                | 0.00             | 115,200.00     | 115,200.00                | 0.0%                |
| Expanded Learning Opportunities Program (ELO-P)             | 2600                                                                                     | 8590         |                           | 11,162,372.00  | 11,162,372.00             |                  | 11,162,372.00  | 11,162,372.00             | 0.0%                |
| After School Education and Safety (ASES)                    | 6010                                                                                     | 8590         |                           | 2,898,852.00   | 2,898,852.00              |                  | 1,996,212.00   | 1,996,212.00              | -31.1%              |
| Charter School Facility Grant                               | 6030                                                                                     | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6690, 6695                                                                         | 8590         |                           | 5,000.00       | 5,000.00                  |                  | 0.00           | 0.00                      | -100.0%             |
| California Clean Energy Jobs Act                            | 6230                                                                                     | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Career Technical Education Incentive Grant Program          | 6387                                                                                     | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Arts and Music in Schools (Prop 28)                         | 6770                                                                                     | 8590         |                           | 1,110,198.00   | 1,110,198.00              |                  | 1,110,198.00   | 1,110,198.00              | 0.0%                |
| American Indian Early Childhood Education                   | 7210                                                                                     | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Specialized Secondary                                       | 7370                                                                                     | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Revenue                                     | All Other                                                                                | 8590         | 336,796.00                | 10,116,043.00  | 10,452,839.00             | 336,796.00       | 8,516,314.00   | 8,853,110.00              | -15.3%              |
| TOTAL, OTHER STATE REVENUE                                  |                                                                                          |              | 1,748,741.00              | 34,189,087.00  | 35,937,828.00             | 1,724,724.00     | 31,671,114.00  | 33,395,838.00             | -7.1%               |
| <b>OTHER LOCAL REVENUE</b>                                  |                                                                                          |              |                           |                |                           |                  |                |                           |                     |
| 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         | 1,584,673.00              | 0.00           | 1,584,673.00              | 1,584,673.00     | 0.00           | 1,584,673.00              | 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         | 81,000.00                 | 0.00           | 81,000.00                 | 81,000.00        | 0.00           | 81,000.00                 | 0.0%                |
| Interest                                                    |                                                                                          | 8660         | 2,865,832.00              | 0.00           | 2,865,832.00              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Net Increase (Decrease) in the Fair Value of Investments    |                                                                                          | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts                                          |                                                                                          |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                        |                                                                                          | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| 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) |                     |
| 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                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                  |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                               |                | 8689         | 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         | 178,522.00                | 687,619.00     | 866,141.00                | 0.00             | 131,922.00     | 131,922.00                | -84.8%              |
| Tuition                                                    |                | 8710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                                     |                | 8781-8783    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Apportionments                                |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | 6500           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                        | 6500           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs                                                  | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers                                            |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                        | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs                                                  | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                        | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs                                                  | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                     |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 4,710,027.00              | 687,619.00     | 5,397,646.00              | 1,665,673.00     | 131,922.00     | 1,797,595.00              | -66.7%              |
| TOTAL, REVENUES                                            |                |              | 100,008,802.00            | 42,429,292.00  | 142,438,094.00            | 97,056,212.00    | 37,559,964.00  | 134,616,176.00            | -5.5%               |
| <b>CERTIFICATED SALARIES</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                            |                | 1100         | 32,497,615.00             | 13,355,958.00  | 45,853,573.00             | 31,788,121.00    | 13,369,505.00  | 45,157,626.00             | -1.5%               |
| Certificated Pupil Support Salaries                        |                | 1200         | 2,086,896.00              | 1,129,513.00   | 3,216,409.00              | 2,082,400.00     | 1,099,543.00   | 3,181,943.00              | -1.1%               |
| Certificated Supervisors' and Administrators' Salaries     |                | 1300         | 5,298,038.00              | 1,662,195.00   | 6,960,233.00              | 4,980,511.00     | 2,021,944.00   | 7,002,455.00              | 0.6%                |
| Other Certificated Salaries                                |                | 1900         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, CERTIFICATED SALARIES                               |                |              | 39,882,549.00             | 16,147,666.00  | 56,030,215.00             | 38,851,032.00    | 16,490,992.00  | 55,342,024.00             | -1.2%               |
| <b>CLASSIFIED SALARIES</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                          |                | 2100         | 680,910.00                | 3,787,152.00   | 4,468,062.00              | 688,513.00       | 3,579,831.00   | 4,268,344.00              | -4.5%               |
| Classified Support Salaries                                |                | 2200         | 4,071,262.00              | 2,949,386.00   | 7,020,648.00              | 4,177,522.00     | 2,951,861.00   | 7,129,383.00              | 1.5%                |
| Classified Supervisors' and Administrators' Salaries       |                | 2300         | 1,448,978.00              | 137,836.00     | 1,586,814.00              | 1,452,338.00     | 138,617.00     | 1,590,955.00              | 0.3%                |
| Clerical, Technical and Office Salaries                    |                | 2400         | 5,534,781.00              | 1,475,995.00   | 7,010,776.00              | 5,596,729.00     | 1,525,577.00   | 7,122,306.00              | 1.6%                |
| Other Classified Salaries                                  |                | 2900         | 1,136,589.00              | 0.00           | 1,136,589.00              | 1,056,369.00     | 0.00           | 1,056,369.00              | -7.1%               |
| TOTAL, CLASSIFIED SALARIES                                 |                |              | 12,872,520.00             | 8,350,369.00   | 21,222,889.00             | 12,971,471.00    | 8,195,886.00   | 21,167,357.00             | -0.3%               |
| <b>EMPLOYEE BENEFITS</b>                                   |                |              |                           |                |                           |                  |                |                           |                     |
| STRS                                                       |                | 3101-3102    | 7,646,589.00              | 7,920,006.00   | 15,566,595.00             | 7,602,828.00     | 7,926,960.00   | 15,529,788.00             | -0.2%               |
| PERS                                                       |                | 3201-3202    | 3,140,265.00              | 2,094,864.00   | 5,235,129.00              | 3,158,670.00     | 2,006,889.00   | 5,165,559.00              | -1.3%               |
| OASDI/Medicare/Alternative                                 |                | 3301-3302    | 1,557,654.00              | 900,131.00     | 2,457,785.00              | 1,562,132.00     | 875,025.00     | 2,437,157.00              | -0.8%               |
| Health and Welfare Benefits                                |                | 3401-3402    | 10,939,745.00             | 5,145,975.00   | 16,085,720.00             | 11,960,126.00    | 5,528,707.00   | 17,488,833.00             | 8.7%                |
| Unemployment Insurance                                     |                | 3501-3502    | 26,401.00                 | 12,843.00      | 39,244.00                 | 26,377.00        | 12,712.00      | 39,089.00                 | -0.4%               |
| Workers' Compensation                                      |                | 3601-3602    | 969,013.00                | 465,132.00     | 1,434,145.00              | 1,105,578.00     | 524,131.00     | 1,629,709.00              | 13.6%               |
| OPEB, Allocated                                            |                | 3701-3702    | 732,000.00                | 0.00           | 732,000.00                | 732,000.00       | 0.00           | 732,000.00                | 0.0%                |
| OPEB, Active Employees                                     |                | 3751-3752    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Employee Benefits                                    |                | 3901-3902    | 53,000.00                 | 14,650.00      | 67,650.00                 | 53,000.00        | 14,650.00      | 67,650.00                 | 0.0%                |
| TOTAL, EMPLOYEE BENEFITS                                   |                |              | 25,064,667.00             | 16,553,601.00  | 41,618,268.00             | 26,200,711.00    | 16,889,074.00  | 43,089,785.00             | 3.5%                |
| <b>BOOKS AND SUPPLIES</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials            |                | 4100         | 1,003,000.00              | 2,859,544.00   | 3,862,544.00              | 1,003,000.00     | 509,434.00     | 1,512,434.00              | -60.8%              |
| Books and Other Reference Materials                        |                | 4200         | 25,000.00                 | 87,071.00      | 112,071.00                | 25,000.00        | 81,311.00      | 106,311.00                | -5.1%               |
| Materials and Supplies                                     |                | 4300         | 1,486,700.00              | 6,213,503.00   | 7,700,203.00              | 1,380,319.00     | 3,224,030.00   | 4,604,349.00              | -40.2%              |
| Noncapitalized Equipment                                   |                | 4400         | 559,245.00                | 2,664,588.00   | 3,223,833.00              | 748,649.00       | 2,203,964.00   | 2,952,613.00              | -8.4%               |
| Food                                                       |                | 4700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, BOOKS AND SUPPLIES                                  |                |              | 3,073,945.00              | 11,824,706.00  | 14,898,651.00             | 3,156,968.00     | 6,018,739.00   | 9,175,707.00              | -38.4%              |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                 |                | 5100         | 0.00                      | 6,476,478.00   | 6,476,478.00              | 0.00             | 6,476,478.00   | 6,476,478.00              | 0.0%                |
| Travel and Conferences                                     |                | 5200         | 192,171.00                | 212,277.00     | 404,448.00                | 192,171.00       | 102,529.00     | 294,700.00                | -27.1%              |
| Dues and Memberships                                       |                | 5300         | 114,537.00                | 28,866.00      | 143,403.00                | 114,537.00       | 28,866.00      | 143,403.00                | 0.0%                |
| Insurance                                                  |                | 5400 - 5450  | 940,113.00                | 0.00           | 940,113.00                | 940,113.00       | 0.00           | 940,113.00                | 0.0%                |
| Operations and Housekeeping Services                       |                | 5500         | 1,858,733.00              | 31,000.00      | 1,889,733.00              | 2,140,000.00     | 31,000.00      | 2,171,000.00              | 14.9%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements  |                | 5600         | 580,247.00                | 915,350.00     | 1,495,597.00              | 437,884.00       | 897,450.00     | 1,335,334.00              | -10.7%              |

| Description                                                                     | Resource Codes | Object Codes | 2024-25 Estimated Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---------------------------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                 |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Transfers of Direct Costs                                                       |                | 5710         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 3,864,723.00              | 11,078,772.00     | 14,943,495.00                   | 3,676,089.00        | 6,635,033.00      | 10,311,122.00                   | -31.0%                    |
| Communications                                                                  |                | 5900         | 532,600.00                | 15,100.00         | 547,700.00                      | 532,600.00          | 15,100.00         | 547,700.00                      | 0.0%                      |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 8,083,124.00              | 18,757,843.00     | 26,840,967.00                   | 8,033,394.00        | 14,186,456.00     | 22,219,850.00                   | -17.2%                    |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Land                                                                            |                | 6100         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Land Improvements                                                               |                | 6170         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Buildings and Improvements of Buildings                                         |                | 6200         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Equipment                                                                       |                | 6400         | 0.00                      | 429,338.00        | 429,338.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| Equipment Replacement                                                           |                | 6500         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Lease Assets                                                                    |                | 6600         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Subscription Assets                                                             |                | 6700         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 0.00                      | 429,338.00        | 429,338.00                      | 0.00                | 0.00              | 0.00                            | -100.0%                   |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 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                      | 2,050,100.00      | 2,050,100.00                    | 0.00                | 2,050,100.00      | 2,050,100.00                    | 0.0%                      |
| Payments to County Offices                                                      |                | 7142         | 24,431.00                 | 0.00              | 24,431.00                       | 24,431.00           | 0.00              | 24,431.00                       | 0.0%                      |
| Payments to JPAs                                                                |                | 7143         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Transfers of Pass-Through Revenues                                              |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| To Districts or Charter Schools                                                 |                | 7211         | 0.00                      | 115,200.00        | 115,200.00                      | 0.00                | 115,200.00        | 115,200.00                      | 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         | 315,557.00                | 0.00              | 315,557.00                      | 315,557.00          | 0.00              | 315,557.00                      | 0.0%                      |
| Other Debt Service - Principal                                                  |                | 7439         | 250,000.00                | 0.00              | 250,000.00                      | 250,000.00          | 0.00              | 250,000.00                      | 0.0%                      |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 589,988.00                | 2,165,300.00      | 2,755,288.00                    | 589,988.00          | 2,165,300.00      | 2,755,288.00                    | 0.0%                      |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Transfers of Indirect Costs                                                     |                | 7310         | (967,775.00)              | 967,775.00        | 0.00                            | (1,072,758.00)      | 1,072,758.00      | 0.00                            | 0.0%                      |
| Transfers of Indirect Costs - Interfund                                         |                | 7350         | (691,114.00)              | 0.00              | (691,114.00)                    | (711,486.00)        | 0.00              | (711,486.00)                    | 2.9%                      |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | (1,658,889.00)            | 967,775.00        | (691,114.00)                    | (1,784,244.00)      | 1,072,758.00      | (711,486.00)                    | 2.9%                      |
| TOTAL, EXPENDITURES                                                             |                |              | 87,907,904.00             | 75,196,598.00     | 163,104,502.00                  | 88,019,320.00       | 65,019,205.00     | 153,038,525.00                  | -6.2%                     |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 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         | 565,557.00                | 0.00              | 565,557.00                      | 567,682.00          | 0.00              | 567,682.00                      | 0.4%                      |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 565,557.00                | 0.00              | 565,557.00                      | 567,682.00          | 0.00              | 567,682.00                      | 0.4%                      |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 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         | 0.00                      | 4,722,278.00      | 4,722,278.00                    | 0.00                | 319,938.00        | 319,938.00                      | -93.2%                    |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                              |                |              | 0.00                      | 4,722,278.00      | 4,722,278.00                    | 0.00                | 319,938.00        | 319,938.00                      | -93.2%                    |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| <b>SOURCES</b>                                                                  |                |              |                           |                   |                                 |                     |                   |                                 |                           |

| Description                                                             | Resource Codes | Object Codes | 2024-25 Estimated Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|-------------------------------------------------------------------------|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                         |                |              | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| 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%                      |
| <b>USES</b>                                                             |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| 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%                      |
| <b>CONTRIBUTIONS</b>                                                    |                |              |                           |                   |                                 |                     |                   |                                 |                           |
| Contributions from Unrestricted Revenues                                |                | 8980         | (18,733,856.00)           | 18,733,856.00     | 0.00                            | (18,870,236.00)     | 18,870,236.00     | 0.00                            | 0.0%                      |
| Contributions from Restricted Revenues                                  |                | 8990         | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| (e) TOTAL, CONTRIBUTIONS                                                |                |              | (18,733,856.00)           | 18,733,856.00     | 0.00                            | (18,870,236.00)     | 18,870,236.00     | 0.00                            | 0.0%                      |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br><b>(a- b + c - d + e)</b> |                |              | (18,168,299.00)           | 14,011,578.00     | (4,156,721.00)                  | (18,302,554.00)     | 18,550,298.00     | 247,744.00                      | -106.0%                   |

|                                                                                                               |                |                      | 2024-25 Estimated Actuals |                   |                                 | 2025-26 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|---------------------------------------------------------------------------------------------------------------|----------------|----------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|                                                                                                               |                |                      | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description                                                                                                   | Function Codes | Object<br>Codes      |                           |                   |                                 |                     |                   |                                 |                           |
| A. REVENUES                                                                                                   |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources                                                                                               |                | 8010-8099            | 93,550,034.00             | 0.00              | 93,550,034.00                   | 93,665,815.00       | 0.00              | 93,665,815.00                   | 0.1%                      |
| 2) Federal Revenue                                                                                            |                | 8100-8299            | 0.00                      | 7,552,586.00      | 7,552,586.00                    | 0.00                | 5,756,928.00      | 5,756,928.00                    | -23.8%                    |
| 3) Other State Revenue                                                                                        |                | 8300-8599            | 1,748,741.00              | 34,189,087.00     | 35,937,828.00                   | 1,724,724.00        | 31,671,114.00     | 33,395,838.00                   | -7.1%                     |
| 4) Other Local Revenue                                                                                        |                | 8600-8799            | 4,710,027.00              | 687,619.00        | 5,397,646.00                    | 1,665,673.00        | 131,922.00        | 1,797,595.00                    | -66.7%                    |
| 5) TOTAL, REVENUES                                                                                            |                |                      | 100,008,802.00            | 42,429,292.00     | 142,438,094.00                  | 97,056,212.00       | 37,559,964.00     | 134,616,176.00                  | -5.5%                     |
| B. EXPENDITURES (Objects 1000-7999)                                                                           |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Instruction                                                                                                | 1000-1999      | Except 7600-<br>7699 | 51,004,528.00             | 46,161,124.00     | 97,165,652.00                   | 51,044,005.00       | 38,250,240.00     | 89,294,245.00                   | -8.1%                     |
| 2) Instruction - Related Services                                                                             | 2000-2999      |                      | 12,086,650.00             | 4,481,431.00      | 16,568,081.00                   | 11,785,488.00       | 4,942,846.00      | 16,728,334.00                   | 1.0%                      |
| 3) Pupil Services                                                                                             | 3000-3999      |                      | 7,448,163.00              | 7,163,581.00      | 14,611,744.00                   | 7,692,996.00        | 5,206,714.00      | 12,899,710.00                   | -11.7%                    |
| 4) Ancillary Services                                                                                         | 4000-4999      |                      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 5) Community Services                                                                                         | 5000-5999      |                      | 0.00                      | 6,476,478.00      | 6,476,478.00                    | 0.00                | 6,476,478.00      | 6,476,478.00                    | 0.0%                      |
| 6) Enterprise                                                                                                 | 6000-6999      |                      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 7) General Administration                                                                                     | 7000-7999      |                      | 7,497,629.00              | 1,238,212.00      | 8,735,841.00                    | 7,241,823.00        | 1,305,555.00      | 8,547,378.00                    | -2.2%                     |
| 8) Plant Services                                                                                             | 8000-8999      |                      | 9,280,946.00              | 7,510,472.00      | 16,791,418.00                   | 9,665,020.00        | 6,672,072.00      | 16,337,092.00                   | -2.7%                     |
| 9) Other Outgo                                                                                                | 9000-9999      |                      | 589,988.00                | 2,165,300.00      | 2,755,288.00                    | 589,988.00          | 2,165,300.00      | 2,755,288.00                    | 0.0%                      |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                      | 87,907,904.00             | 75,196,598.00     | 163,104,502.00                  | 88,019,320.00       | 65,019,205.00     | 153,038,525.00                  | -6.2%                     |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER<br>EXPENDITURES BEFORE OTHER FINANCING<br>SOURCES AND USES (A5 - B10) |                |                      | 12,100,898.00             | (32,767,306.00)   | (20,666,408.00)                 | 9,036,892.00        | (27,459,241.00)   | (18,422,349.00)                 | -10.9%                    |
| D. OTHER FINANCING SOURCES/USES                                                                               |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Interfund Transfers                                                                                        |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| a) Transfers In                                                                                               | 8900-8929      |                      | 565,557.00                | 0.00              | 565,557.00                      | 567,682.00          | 0.00              | 567,682.00                      | 0.4%                      |
| b) Transfers Out                                                                                              | 7600-7629      |                      | 0.00                      | 4,722,278.00      | 4,722,278.00                    | 0.00                | 319,938.00        | 319,938.00                      | -93.2%                    |
| 2) Other Sources/Uses                                                                                         |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| a) Sources                                                                                                    | 8930-8979      |                      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Uses                                                                                                       | 7630-7699      |                      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 3) Contributions                                                                                              | 8980-8999      |                      | (18,733,856.00)           | 18,733,856.00     | 0.00                            | (18,870,236.00)     | 18,870,236.00     | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING<br>SOURCES/USES                                                                     |                |                      | (18,168,299.00)           | 14,011,578.00     | (4,156,721.00)                  | (18,302,554.00)     | 18,550,298.00     | 247,744.00                      | -106.0%                   |
| E. NET INCREASE (DECREASE) IN FUND<br>BALANCE (C + D4)                                                        |                |                      | (6,067,401.00)            | (18,755,728.00)   | (24,823,129.00)                 | (9,265,662.00)      | (8,908,943.00)    | (18,174,605.00)                 | -26.8%                    |
| F. FUND BALANCE, RESERVES                                                                                     |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Beginning Fund Balance                                                                                     |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| a) As of July 1 - Unaudited                                                                                   | 9791           |                      | 56,055,741.37             | 37,657,942.03     | 93,713,683.40                   | 49,988,340.37       | 18,902,214.03     | 68,890,554.40                   | -26.5%                    |
| 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)                                                                         |                |                      | 56,055,741.37             | 37,657,942.03     | 93,713,683.40                   | 49,988,340.37       | 18,902,214.03     | 68,890,554.40                   | -26.5%                    |
| d) Other Restatements                                                                                         | 9795           |                      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                      | 56,055,741.37             | 37,657,942.03     | 93,713,683.40                   | 49,988,340.37       | 18,902,214.03     | 68,890,554.40                   | -26.5%                    |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                      | 49,988,340.37             | 18,902,214.03     | 68,890,554.40                   | 40,722,678.37       | 9,993,271.03      | 50,715,949.40                   | -26.4%                    |
| Components of Ending Fund Balance                                                                             |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| a) Nonspendable                                                                                               |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| Revolving Cash                                                                                                | 9711           |                      | 6,000.00                  | 0.00              | 6,000.00                        | 6,000.00            | 0.00              | 6,000.00                        | 0.0%                      |
| Stores                                                                                                        | 9712           |                      | 75,250.00                 | 0.00              | 75,250.00                       | 75,250.00           | 0.00              | 75,250.00                       | 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                      | 18,902,214.03     | 18,902,214.03                   | 0.00                | 9,993,271.03      | 9,993,271.03                    | -47.1%                    |
| 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           |                      | 33,129,006.00             | 0.00              | 33,129,006.00                   | 25,304,146.00       | 0.00              | 25,304,146.00                   | -23.6%                    |
| As committed by Board action on<br>6/26/2024                                                                  | 0000           | 9760                 | 33,129,006.00             |                   | 33,129,006.00                   |                     |                   | 0.00                            |                           |
| As committed by Board action                                                                                  | 0000           | 9760                 |                           |                   | 0.00                            | 25,304,146.00       |                   | 25,304,146.00                   |                           |
| d) Assigned                                                                                                   |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| Other Assignments (by Resource/Object)                                                                        | 9780           |                      | 11,743,280.37             | 0.00              | 11,743,280.37                   | 10,736,528.37       | 0.00              | 10,736,528.37                   | -8.6%                     |
| For budget contingency including deficit<br>spending in projection years                                      | 0000           | 9780                 | 11,743,280.37             |                   | 11,743,280.37                   |                     |                   | 0.00                            |                           |
| For budget contingency including deficit<br>spending in projection years                                      | 0000           | 9780                 |                           |                   | 0.00                            | 10,736,528.37       |                   | 10,736,528.37                   |                           |
| e) Unassigned/Unappropriated                                                                                  |                |                      |                           |                   |                                 |                     |                   |                                 |                           |
| Reserve for Economic Uncertainties                                                                            | 9789           |                      | 5,034,804.00              | 0.00              | 5,034,804.00                    | 4,600,754.00        | 0.00              | 4,600,754.00                    | -8.6%                     |
| Unassigned/Unappropriated Amount                                                                              | 9790           |                      | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |

| Resource                  | Description                                                                 | 2024-25<br>Estimated Actuals | 2025-26<br>Budget |
|---------------------------|-----------------------------------------------------------------------------|------------------------------|-------------------|
| 2600                      | Expanded Learning Opportunities Program                                     | 8,671,740.43                 | 5,523,039.43      |
| 6266                      | Educator Effectiveness, FY 2021-22                                          | 345,505.35                   | .35               |
| 6300                      | Lottery : Instructional Materials                                           | .45                          | .45               |
| 6332                      | CA Community Schools Partnership Act - Implementation Grant                 | 3.89                         | 3.89              |
| 6547                      | Special Education Early Intervention Preschool Grant                        | 209,877.39                   | 156,768.39        |
| 7032                      | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | .45                          | .45               |
| 7435                      | Learning Recovery Emergency Block Grant                                     | 9,675,056.00                 | 4,313,428.00      |
| 9010                      | Other Restricted Local                                                      | 30.07                        | 30.07             |
| Total, Restricted Balance |                                                                             | 18,902,214.03                | 9,993,271.03      |

| Description                                                                                                 | Object Codes         | 2025-26<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2026-27<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2027-28<br>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            | 93,665,815.00                         | 2.44%                               | 95,951,444.00                | 1.63%                               | 97,516,684.00             |
| 2. Federal Revenues                                                                                         | 8100-8299            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| 3. Other State Revenues                                                                                     | 8300-8599            | 1,724,724.00                          | -1.06%                              | 1,706,375.00                 | -0.54%                              | 1,697,083.00              |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 1,665,673.00                          | 0.00%                               | 1,665,673.00                 | 0.00%                               | 1,665,673.00              |
| 5. Other Financing Sources                                                                                  |                      |                                       |                                     |                              |                                     |                           |
| a. Transfers In                                                                                             | 8900-8929            | 567,682.00                            | 0.24%                               | 569,057.00                   | 0.00%                               | 569,057.00                |
| b. Other Sources                                                                                            | 8930-8979            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| c. Contributions                                                                                            | 8980-8999            | (18,870,236.00)                       | 2.12%                               | (19,271,188.00)              | 4.46%                               | (20,129,747.00)           |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 78,753,658.00                         | 2.37%                               | 80,621,361.00                | 0.87%                               | 81,318,750.00             |
| B. EXPENDITURES AND OTHER FINANCING USES                                                                    |                      |                                       |                                     |                              |                                     |                           |
| 1. Certificated Salaries                                                                                    |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries                                                                                            |                      |                                       |                                     | 38,851,032.00                |                                     | 39,414,372.00             |
| b. Step & Column Adjustment                                                                                 |                      |                                       |                                     | 563,340.00                   |                                     | 571,508.00                |
| c. Cost-of-Living Adjustment                                                                                |                      |                                       |                                     | 0.00                         |                                     | 0.00                      |
| d. Other Adjustments                                                                                        |                      |                                       |                                     |                              |                                     |                           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 38,851,032.00                         | 1.45%                               | 39,414,372.00                | 1.45%                               | 39,985,880.00             |
| 2. Classified Salaries                                                                                      |                      |                                       |                                     |                              |                                     |                           |
| a. Base Salaries                                                                                            |                      |                                       |                                     | 12,971,471.00                |                                     | 13,159,557.00             |
| b. Step & Column Adjustment                                                                                 |                      |                                       |                                     | 188,086.00                   |                                     | 190,814.00                |
| c. Cost-of-Living Adjustment                                                                                |                      |                                       |                                     | 0.00                         |                                     | 0.00                      |
| d. Other Adjustments                                                                                        |                      |                                       |                                     |                              |                                     |                           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 12,971,471.00                         | 1.45%                               | 13,159,557.00                | 1.45%                               | 13,350,371.00             |
| 3. Employee Benefits                                                                                        | 3000-3999            | 26,200,711.00                         | 4.59%                               | 27,404,198.00                | 5.92%                               | 29,026,477.00             |
| 4. Books and Supplies                                                                                       | 4000-4999            | 3,156,968.00                          | -6.04%                              | 2,966,410.00                 | 0.00%                               | 2,966,410.00              |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 8,033,394.00                          | 0.86%                               | 8,102,636.00                 | 0.00%                               | 8,102,636.00              |
| 6. Capital Outlay                                                                                           | 6000-6999            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 589,988.00                            | 0.36%                               | 592,113.00                   | 0.23%                               | 593,488.00                |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | (1,784,244.00)                        | -6.82%                              | (1,662,485.00)               | 2.48%                               | (1,703,642.00)            |
| 9. Other Financing Uses                                                                                     |                      |                                       |                                     |                              |                                     |                           |
| a. Transfers Out                                                                                            | 7600-7629            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| b. Other Uses                                                                                               | 7630-7699            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                      |
| 10. Other Adjustments (Explain in Section F below)                                                          |                      |                                       |                                     |                              |                                     |                           |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 88,019,320.00                         | 2.22%                               | 89,976,801.00                | 2.61%                               | 92,321,620.00             |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | 2025-26<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2026-27<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2027-28<br>Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| C. NET INCREASE (DECREASE)<br>IN FUND BALANCE (Line A6 minus<br>line B11)                                                                                                                                                                                                                                                                                                                                      |              | (9,265,662.00)                        |                                     | (9,355,440.00)               |                                     | (11,002,870.00)           |
| D. FUND BALANCE                                                                                                                                                                                                                                                                                                                                                                                                |              |                                       |                                     |                              |                                     |                           |
| 1. Net Beginning Fund Balance<br>(Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                           |              | 49,988,340.37                         |                                     | 40,722,678.37                |                                     | 31,367,238.37             |
| 2. Ending Fund Balance (Sum lines<br>C and D1)                                                                                                                                                                                                                                                                                                                                                                 |              | 40,722,678.37                         |                                     | 31,367,238.37                |                                     | 20,364,368.37             |
| 3. Components of Ending Fund<br>Balance                                                                                                                                                                                                                                                                                                                                                                        |              |                                       |                                     |                              |                                     |                           |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 81,250.00                             |                                     | 81,250.00                    |                                     | 81,250.00                 |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         |                                       |                                     |                              |                                     |                           |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                                       |                                     |                              |                                     |                           |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         | 25,304,146.00                         |                                     | 16,242,897.00                |                                     | 5,089,432.00              |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         | 10,736,528.37                         |                                     | 10,588,914.37                |                                     | 10,649,550.37             |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                                       |                                     |                              |                                     |                           |
| 1. Reserve for Economic<br>Uncertainties                                                                                                                                                                                                                                                                                                                                                                       | 9789         | 4,600,754.00                          |                                     | 4,454,177.00                 |                                     | 4,544,136.00              |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| f. Total Components of Ending<br>Fund Balance (Line D3f must<br>agree with line D2)                                                                                                                                                                                                                                                                                                                            |              | 40,722,678.37                         |                                     | 31,367,238.37                |                                     | 20,364,368.37             |
| E. AVAILABLE RESERVES                                                                                                                                                                                                                                                                                                                                                                                          |              |                                       |                                     |                              |                                     |                           |
| 1. General Fund                                                                                                                                                                                                                                                                                                                                                                                                |              |                                       |                                     |                              |                                     |                           |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| b. Reserve for Economic<br>Uncertainties                                                                                                                                                                                                                                                                                                                                                                       | 9789         | 4,600,754.00                          |                                     | 4,454,177.00                 |                                     | 4,544,136.00              |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| (Enter reserve projections for<br>subsequent years 1 and 2 in<br>Columns C and E; current year -<br>Column A - is extracted.)                                                                                                                                                                                                                                                                                  |              |                                       |                                     |                              |                                     |                           |
| 2. Special Reserve Fund -<br>Noncapital Outlay (Fund 17)                                                                                                                                                                                                                                                                                                                                                       |              |                                       |                                     |                              |                                     |                           |
| a. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                                       |                                     |                              |                                     |                           |
| b. Reserve for Economic<br>Uncertainties                                                                                                                                                                                                                                                                                                                                                                       | 9789         |                                       |                                     |                              |                                     |                           |
| c. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                                  |                                     |                              |                                     |                           |
| 3. Total Available Reserves (Sum<br>lines E1a thru E2c)                                                                                                                                                                                                                                                                                                                                                        |              | 4,600,754.00                          |                                     | 4,454,177.00                 |                                     | 4,544,136.00              |
| F. ASSUMPTIONS                                                                                                                                                                                                                                                                                                                                                                                                 |              |                                       |                                     |                              |                                     |                           |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                                       |                                     |                              |                                     |                           |

| 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) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                              |                            |                        |                            |                        |
| 1. LCFF Sources                                                                                             | 8010-8099            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 2. Federal Revenues                                                                                         | 8100-8299            | 5,756,928.00                 | 0.00%                      | 5,756,928.00           | 0.00%                      | 5,756,928.00           |
| 3. Other State Revenues                                                                                     | 8300-8599            | 31,671,114.00                | -0.71%                     | 31,447,439.00          | -2.53%                     | 30,651,747.00          |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 131,922.00                   | 0.00%                      | 131,922.00             | 0.00%                      | 131,922.00             |
| 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            | 18,870,236.00                | 2.12%                      | 19,271,188.00          | 4.46%                      | 20,129,747.00          |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 56,430,200.00                | 0.31%                      | 56,607,477.00          | 0.11%                      | 56,670,344.00          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 16,490,992.00          |                            | 16,730,111.00          |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 239,119.00             |                            | 242,587.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                              |                            |                        |                            |                        |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 16,490,992.00                | 1.45%                      | 16,730,111.00          | 1.45%                      | 16,972,698.00          |
| 2. Classified Salaries                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 8,195,886.00           |                            | 8,314,726.00           |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 118,840.00             |                            | 120,564.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                              |                            |                        |                            |                        |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 8,195,886.00                 | 1.45%                      | 8,314,726.00           | 1.45%                      | 8,435,290.00           |
| 3. Employee Benefits                                                                                        | 3000-3999            | 16,889,074.00                | 2.91%                      | 17,380,972.00          | 4.46%                      | 18,156,777.00          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 6,018,739.00                 | -53.12%                    | 2,821,479.00           | -7.73%                     | 2,603,274.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 14,186,456.00                | -30.79%                    | 9,818,677.00           | -1.79%                     | 9,643,325.00           |
| 6. Capital Outlay                                                                                           | 6000-6999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 2,165,300.00                 | 0.00%                      | 2,165,300.00           | -5.32%                     | 2,050,100.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | 1,072,758.00                 | -11.95%                    | 944,550.00             | 2.50%                      | 968,166.00             |
| 9. Other Financing Uses                                                                                     |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                            | 7600-7629            | 319,938.00                   | 0.00%                      | 319,938.00             | 0.00%                      | 319,938.00             |
| b. Other Uses                                                                                               | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)                                                          |                      |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)                                                                           |                      | 65,339,143.00                | -10.47%                    | 58,495,753.00          | 1.12%                      | 59,149,568.00          |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|                                                                                                             |                      | (8,908,943.00)               |                            | (1,888,276.00)         |                            | (2,479,224.00)         |

| Description                                                                                                                                                                                                                                                                                                                                                                                                    | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>D. FUND BALANCE</b>                                                                                                                                                                                                                                                                                                                                                                                         |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                                                                                                                                                                                                                                                                                                                              |              | 18,902,214.03                |                            | 9,993,271.03           |                            | 8,104,995.03           |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                                                                                                                                                                                                                                                                                                                    |              | 9,993,271.03                 |                            | 8,104,995.03           |                            | 5,625,771.03           |
| 3. Components of Ending Fund Balance                                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                                                                                                                                                                                                                                                                                                                                                                | 9710-9719    | 0.00                         |                            |                        |                            |                        |
| b. Restricted                                                                                                                                                                                                                                                                                                                                                                                                  | 9740         | 9,993,271.03                 |                            | 8,104,995.03           |                            | 5,625,771.03           |
| c. Committed                                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                                                                                                                                                                                                                                                                                                                  | 9750         |                              |                            |                        |                            |                        |
| 2. Other Commitments                                                                                                                                                                                                                                                                                                                                                                                           | 9760         |                              |                            |                        |                            |                        |
| d. Assigned                                                                                                                                                                                                                                                                                                                                                                                                    | 9780         |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                                                                                                                                                                                                                                                                                                                          | 9789         |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated                                                                                                                                                                                                                                                                                                                                                                                   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                                                                                                                                                                                                                                                                                                                  |              | 9,993,271.03                 |                            | 8,104,995.03           |                            | 5,625,771.03           |
| <b>E. AVAILABLE RESERVES</b>                                                                                                                                                                                                                                                                                                                                                                                   |              |                              |                            |                        |                            |                        |
| 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)                                                                                                                                                                                                                                                                                                                                                           |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>                                                                                                                                                                                                                                                                                                                                                                                          |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description                                                                                                 | Object Codes         | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|-------------------------------------------------------------------------------------------------------------|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>                                                              |                      |                              |                            |                        |                            |                        |
| 1. LCFF Sources                                                                                             | 8010-8099            | 93,665,815.00                | 2.44%                      | 95,951,444.00          | 1.63%                      | 97,516,684.00          |
| 2. Federal Revenues                                                                                         | 8100-8299            | 5,756,928.00                 | 0.00%                      | 5,756,928.00           | 0.00%                      | 5,756,928.00           |
| 3. Other State Revenues                                                                                     | 8300-8599            | 33,395,838.00                | -0.72%                     | 33,153,814.00          | -2.43%                     | 32,348,830.00          |
| 4. Other Local Revenues                                                                                     | 8600-8799            | 1,797,595.00                 | 0.00%                      | 1,797,595.00           | 0.00%                      | 1,797,595.00           |
| 5. Other Financing Sources                                                                                  |                      |                              |                            |                        |                            |                        |
| a. Transfers In                                                                                             | 8900-8929            | 567,682.00                   | 0.24%                      | 569,057.00             | 0.00%                      | 569,057.00             |
| b. Other Sources                                                                                            | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions                                                                                            | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)                                                                            |                      | 135,183,858.00               | 1.51%                      | 137,228,838.00         | 0.55%                      | 137,989,094.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                                             |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries                                                                                    |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 55,342,024.00          |                            | 56,144,483.00          |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 802,459.00             |                            | 814,095.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)                                                     | 1000-1999            | 55,342,024.00                | 1.45%                      | 56,144,483.00          | 1.45%                      | 56,958,578.00          |
| 2. Classified Salaries                                                                                      |                      |                              |                            |                        |                            |                        |
| a. Base Salaries                                                                                            |                      |                              |                            | 21,167,357.00          |                            | 21,474,283.00          |
| b. Step & Column Adjustment                                                                                 |                      |                              |                            | 306,926.00             |                            | 311,378.00             |
| c. Cost-of-Living Adjustment                                                                                |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments                                                                                        |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)                                                       | 2000-2999            | 21,167,357.00                | 1.45%                      | 21,474,283.00          | 1.45%                      | 21,785,661.00          |
| 3. Employee Benefits                                                                                        | 3000-3999            | 43,089,785.00                | 3.93%                      | 44,785,170.00          | 5.35%                      | 47,183,254.00          |
| 4. Books and Supplies                                                                                       | 4000-4999            | 9,175,707.00                 | -36.92%                    | 5,787,889.00           | -3.77%                     | 5,569,684.00           |
| 5. Services and Other Operating Expenditures                                                                | 5000-5999            | 22,219,850.00                | -19.35%                    | 17,921,313.00          | -0.98%                     | 17,745,961.00          |
| 6. Capital Outlay                                                                                           | 6000-6999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)                                                      | 7100-7299, 7400-7499 | 2,755,288.00                 | 0.08%                      | 2,757,413.00           | -4.13%                     | 2,643,588.00           |
| 8. Other Outgo - Transfers of Indirect Costs                                                                | 7300-7399            | (711,486.00)                 | 0.91%                      | (717,935.00)           | 2.44%                      | (735,476.00)           |
| 9. Other Financing Uses                                                                                     |                      |                              |                            |                        |                            |                        |
| a. Transfers Out                                                                                            | 7600-7629            | 319,938.00                   | 0.00%                      | 319,938.00             | 0.00%                      | 319,938.00             |
| 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)                                                                           |                      | 153,358,463.00               | -3.19%                     | 148,472,554.00         | 2.02%                      | 151,471,188.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>                                  |                      |                              |                            |                        |                            |                        |
|                                                                                                             |                      | (18,174,605.00)              |                            | (11,243,716.00)        |                            | (13,482,094.00)        |

| Description                                                                                                   | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---------------------------------------------------------------------------------------------------------------|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>D. FUND BALANCE</b>                                                                                        |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)                                                             |              | 68,890,554.40                |                            | 50,715,949.40          |                            | 39,472,233.40          |
| 2. Ending Fund Balance (Sum lines C and D1)                                                                   |              | 50,715,949.40                |                            | 39,472,233.40          |                            | 25,990,139.40          |
| 3. Components of Ending Fund Balance                                                                          |              |                              |                            |                        |                            |                        |
| a. Nonspendable                                                                                               | 9710-9719    | 81,250.00                    |                            | 81,250.00              |                            | 81,250.00              |
| b. Restricted                                                                                                 | 9740         | 9,993,271.03                 |                            | 8,104,995.03           |                            | 5,625,771.03           |
| c. Committed                                                                                                  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements                                                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments                                                                                          | 9760         | 25,304,146.00                |                            | 16,242,897.00          |                            | 5,089,432.00           |
| d. Assigned                                                                                                   | 9780         | 10,736,528.37                |                            | 10,588,914.37          |                            | 10,649,550.37          |
| e. Unassigned/Unappropriated                                                                                  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties                                                                         | 9789         | 4,600,754.00                 |                            | 4,454,177.00           |                            | 4,544,136.00           |
| 2. Unassigned/Unappropriated                                                                                  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                                 |              | 50,715,949.40                |                            | 39,472,233.40          |                            | 25,990,139.40          |
| <b>E. AVAILABLE RESERVES</b>                                                                                  |              |                              |                            |                        |                            |                        |
| 1. General Fund                                                                                               |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                         | 9789         | 4,600,754.00                 |                            | 4,454,177.00           |                            | 4,544,136.00           |
| c. Unassigned/Unappropriated                                                                                  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)                                         | 979Z         |                              |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)                                                         |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements                                                                                 | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties                                                                         | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated                                                                                  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)                                              |              | 4,600,754.00                 |                            | 4,454,177.00           |                            | 4,544,136.00           |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                        |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| <b>F. RECOMMENDED RESERVES</b>                                                                                |              |                              |                            |                        |                            |                        |
| 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<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2026-27<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2027-28<br>Projection (E) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|---------------------------|
| b. If you are the SELPA AU and are excluding special education pass-through funds:                                                                               |              |                                       |                                     |                              |                                     |                           |
| 1. Enter the name(s) of the SELPA(s):                                                                                                                            |              |                                       |                                     |                              |                                     |                           |
|                                                                                                                                                                  |              |                                       |                                     |                              |                                     |                           |
| 2. Special education pass-through funds                                                                                                                          |              |                                       |                                     |                              |                                     |                           |
| (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                                       |                                     |                              |                                     |                           |
|                                                                                                                                                                  |              | 0.00                                  |                                     |                              |                                     |                           |
| 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)               |              |                                       |                                     |                              |                                     |                           |
|                                                                                                                                                                  |              | 5,797.98                              |                                     | 5,694.94                     |                                     | 5,629.77                  |
| 3. Calculating the Reserves                                                                                                                                      |              |                                       |                                     |                              |                                     |                           |
| a. Expenditures and Other Financing Uses (Line B11)                                                                                                              |              | 153,358,463.00                        |                                     | 148,472,554.00               |                                     | 151,471,188.00            |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)                                                                                     |              | 0.00                                  |                                     | 0.00                         |                                     | 0.00                      |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)                                                                                          |              | 153,358,463.00                        |                                     | 148,472,554.00               |                                     | 151,471,188.00            |
| 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)                                                                                                            |              | 4,600,753.89                          |                                     | 4,454,176.62                 |                                     | 4,544,135.64              |
| 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)                                                                                                                 |              | 4,600,753.89                          |                                     | 4,454,176.62                 |                                     | 4,544,135.64              |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)                                                                                                 |              | YES                                   |                                     | YES                          |                                     | YES                       |

[INTENTIONALLY LEFT BLANK]

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): | 5,798            |                |
| <b>District's ADA Standard Percentage Level:</b>                  | <b>1.0%</b>      |                |

### 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<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals<br>Funded ADA (Form A, Lines<br>A4 and C4) | ADA Variance Level (If<br>Budget is greater than<br>Actuals, else N/A) | Status     |
|-----------------------------|---------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| Third Prior Year (2022-23)  |                                                         |                                                                        |                                                                        |            |
| District Regular            | 6,675                                                   | 6,830                                                                  |                                                                        |            |
| Charter School              |                                                         |                                                                        |                                                                        |            |
| <b>Total ADA</b>            | <b>6,675</b>                                            | <b>6,830</b>                                                           | <b>N/A</b>                                                             | <b>Met</b> |
| Second Prior Year (2023-24) |                                                         |                                                                        |                                                                        |            |
| District Regular            | 6,488                                                   | 6,485                                                                  |                                                                        |            |
| Charter School              |                                                         |                                                                        |                                                                        |            |
| <b>Total ADA</b>            | <b>6,488</b>                                            | <b>6,485</b>                                                           | <b>0.1%</b>                                                            | <b>Met</b> |
| First Prior Year (2024-25)  |                                                         |                                                                        |                                                                        |            |
| District Regular            | 6,146                                                   | 6,149                                                                  |                                                                        |            |
| Charter School              |                                                         | 0                                                                      |                                                                        |            |
| <b>Total ADA</b>            | <b>6,146</b>                                            | <b>6,149</b>                                                           | <b>N/A</b>                                                             | <b>Met</b> |
| Budget Year (2025-26)       |                                                         |                                                                        |                                                                        |            |
| District Regular            | 5,971                                                   |                                                                        |                                                                        |            |
| Charter School              | 0                                                       |                                                                        |                                                                        |            |
| <b>Total ADA</b>            | <b>5,971</b>                                            |                                                                        |                                                                        |            |

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**1B. Comparison of District ADA to the Standard**

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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<br>CALPADS Actual | Enrollment Variance Level (If<br>Budget is greater than Actual,<br>else N/A) | Status         |
|-----------------------------|--------------|------------------------------|------------------------------------------------------------------------------|----------------|
| Third Prior Year (2022-23)  |              |                              |                                                                              |                |
| District Regular            | 6,460        | 6,559                        |                                                                              |                |
| Charter School              |              |                              |                                                                              |                |
| <b>Total Enrollment</b>     | <b>6,460</b> | <b>6,559</b>                 | <b>N/A</b>                                                                   | <b>Met</b>     |
| Second Prior Year (2023-24) |              |                              |                                                                              |                |
| District Regular            | 6,454        | 6,477                        |                                                                              |                |
| Charter School              |              |                              |                                                                              |                |
| <b>Total Enrollment</b>     | <b>6,454</b> | <b>6,477</b>                 | <b>N/A</b>                                                                   | <b>Met</b>     |
| First Prior Year (2024-25)  |              |                              |                                                                              |                |
| District Regular            | 6,436        | 6,341                        |                                                                              |                |
| Charter School              |              |                              |                                                                              |                |
| <b>Total Enrollment</b>     | <b>6,436</b> | <b>6,341</b>                 | <b>1.5%</b>                                                                  | <b>Not Met</b> |
| Budget Year (2025-26)       |              |                              |                                                                              |                |
| District Regular            | 6,167        |                              |                                                                              |                |
| Charter School              |              |                              |                                                                              |                |
| <b>Total Enrollment</b>     | <b>6,167</b> |                              |                                                                              |                |

**2B. Comparison of District Enrollment to the Standard**

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

We continue to utilize the FCMAT Enrollment Projection Tool as part of our methodology for estimating enrollment. As enrollment trends become more evident at the start of the school year, we closely monitor actual figures and make timely adjustments to our budget and projections. This ongoing review process helps ensure our financial and staffing plans remain aligned with actual enrollment levels throughout the year.

- 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<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment CALPADS Actual<br>(Criterion 2, Item 2A) | Historical Ratio of ADA to<br>Enrollment |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------|------------------------------------------|
| Third Prior Year (2022-23)                                                  |                                                                     |                                                     |                                          |
| District Regular                                                            | 5,986                                                               | 6,559                                               |                                          |
| Charter School                                                              |                                                                     | 0                                                   |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>5,986</b>                                                        | <b>6,559</b>                                        | <b>91.3%</b>                             |
| Second Prior Year (2023-24)                                                 |                                                                     |                                                     |                                          |
| District Regular                                                            | 6,008                                                               | 6,477                                               |                                          |
| Charter School                                                              | 0                                                                   |                                                     |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>6,008</b>                                                        | <b>6,477</b>                                        | <b>92.8%</b>                             |
| First Prior Year (2024-25)                                                  |                                                                     |                                                     |                                          |
| District Regular                                                            | 5,917                                                               | 6,341                                               |                                          |
| Charter School                                                              |                                                                     |                                                     |                                          |
| <b>Total ADA/Enrollment</b>                                                 | <b>5,917</b>                                                        | <b>6,341</b>                                        | <b>93.3%</b>                             |
| Historical Average Ratio:                                                   |                                                                     |                                                     | 92.4%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |                                                                     |                                                     | 92.9%                                    |

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

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

| Fiscal Year                   | Estimated P-2 ADA Budget<br>(Form A, Lines A4 and C4) | Enrollment Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status         |
|-------------------------------|-------------------------------------------------------|-------------------------------------------------------|----------------------------|----------------|
| Budget Year (2025-26)         |                                                       |                                                       |                            |                |
| District Regular              | 5,798                                                 | 6,167                                                 |                            |                |
| Charter School                | 0                                                     |                                                       |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>5,798</b>                                          | <b>6,167</b>                                          | <b>94.0%</b>               | <b>Not Met</b> |
| 1st Subsequent Year (2026-27) |                                                       |                                                       |                            |                |
| District Regular              | 5,695                                                 | 6,012                                                 |                            |                |
| Charter School                |                                                       |                                                       |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>5,695</b>                                          | <b>6,012</b>                                          | <b>94.7%</b>               | <b>Not Met</b> |
| 2nd Subsequent Year (2027-28) |                                                       |                                                       |                            |                |
| District Regular              | 5,630                                                 | 5,913                                                 |                            |                |
| Charter School                |                                                       |                                                       |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>5,630</b>                                          | <b>5,913</b>                                          | <b>95.2%</b>               | <b>Not Met</b> |

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:

Despite ongoing enrollment declines, the district's ADA-to-enrollment ratio has been steadily improving and trending back toward pre-pandemic levels. The district continuously monitors this recovery and adjusts ADA projections based on current local attendance patterns and emerging data. For example, in 2024-25, the ratio was initially estimated at 94.22% at First

(required if NOT met)

Interim. As more accurate attendance data became available, it was revised to 93.47% at Second Interim. The district remains committed to refining its projections and, if the pace of recovery slows, will further adjust the ADA-to-enrollment ratio to ensure projections remain realistic and aligned with actual attendance 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<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|------------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population                                                |                         |                          |                                  |                                  |
| a. ADA (Funded) (Form A, lines A6 and C4)                                    | 6,148.63                | 5,970.84                 | 5,907.98                         | 5,803.16                         |
| b. Prior Year ADA (Funded)                                                   |                         | 6,148.63                 | 5,970.84                         | 5,907.98                         |
| c. Difference (Step 1a minus Step 1b)                                        |                         | (177.79)                 | (62.86)                          | (104.82)                         |
| d. Percent Change Due to Population (Step 1c divided by Step 1b)             |                         | (2.89%)                  | (1.05%)                          | (1.77%)                          |
| Step 2 - Change in Funding Level                                             |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding                                                   |                         | 93,665,815.00            | 95,951,444.00                    | 95,516,684.00                    |
| b1. COLA percentage                                                          |                         | 2.30%                    | 3.02%                            | 3.42%                            |
| b2. COLA amount (proxy for purposes of this criterion)                       |                         | 2,154,313.75             | 2,897,733.61                     | 3,266,670.59                     |
| 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) |                         | (.59%)                   | 1.97%                            | 1.65%                            |
| LCFF Revenue Standard (Step 3, plus/minus 1%):                               |                         | -1.59% to 0.41%          | 0.97% to 2.97%                   | 0.65% to 2.65%                   |

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<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|------------------------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089)          | 13,966,131.00           | 13,966,131.00            |                                  |                                  |
| 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<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(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<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|-------------------------------------------------------|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 94,641,952.00           | 94,787,541.00            | 97,084,106.00                    | 98,668,061.00                    |
| District's Projected Change in LCFF Revenue:          |                         | .15%                     | 2.42%                            | 1.63%                            |
| LCFF Revenue Standard                                 |                         | -1.59% to 0.41%          | 0.97% to 2.97%                   | 0.65% to 2.65%                   |
| Status:                                               |                         | Met                      | Met                              | Met                              |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)                                                                                        |                                                       |                                                    | Ratio                                                                       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|----------------------------------------------------|-----------------------------------------------------------------------------|
| Fiscal Year                                                                                                                                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999) | Total Expenditures<br>(Form 01, Objects 1000-7499) | of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
| Third Prior Year (2022-23)                                                                                                                              | 67,568,970.59                                         | 77,708,491.18                                      | 87.0%                                                                       |
| Second Prior Year (2023-24)                                                                                                                             | 68,701,841.38                                         | 77,077,148.41                                      | 89.1%                                                                       |
| First Prior Year (2024-25)                                                                                                                              | 77,819,736.00                                         | 87,907,904.00                                      | 88.5%                                                                       |
| Historical Average Ratio:                                                                                                                               |                                                       |                                                    | 88.2%                                                                       |
|                                                                                                                                                         |                                                       |                                                    |                                                                             |
|                                                                                                                                                         | Budget Year<br>(2025-26)                              | 1st Subsequent Year<br>(2026-27)                   | 2nd Subsequent Year<br>(2027-28)                                            |
| District's Reserve Standard Percentage (Criterion 10B, Line 4):                                                                                         | 3.0%                                                  | 3.0%                                               | 3.0%                                                                        |
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the greater<br>of 3% or the district's reserve standard percentage): | 85.2% to 91.2%                                        | 85.2% to 91.2%                                     | 85.2% to 91.2%                                                              |

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

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

| Fiscal Year                   | Budget - Unrestricted<br>(Resources 0000-1999)        |                                                    | Ratio<br>of Unrestricted Salaries and<br>Benefits<br>to Total Unrestricted<br>Expenditures | Status |
|-------------------------------|-------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------------|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999) | Total Expenditures<br>(Form 01, Objects 1000-7499) |                                                                                            |        |
|                               | (Form MYP, Lines B1-B3)                               | (Form MYP, Lines B1-B8, B10)                       |                                                                                            |        |
| Budget Year (2025-26)         | 78,023,214.00                                         | 88,019,320.00                                      | 88.6%                                                                                      | Met    |
| 1st Subsequent Year (2026-27) | 79,978,127.00                                         | 89,976,801.00                                      | 88.9%                                                                                      | Met    |
| 2nd Subsequent Year (2027-28) | 82,362,728.00                                         | 92,321,620.00                                      | 89.2%                                                                                      | Met    |

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

6. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

|                                                                                                              | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | (.59%)                   | 1.97%                            | 1.65%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-10.59% to 9.41%</b>  | <b>-8.03% to 11.97%</b>          | <b>-8.35% to 11.65%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | -5.59% to 4.41%          | -3.03% to 6.97%                  | -3.35% to 6.65%                  |

**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<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|-------------------------------------------------------------------------|--------------|--------------------------------------|----------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                      |                                        |
| First Prior Year (2024-25)                                              | 7,552,586.00 |                                      |                                        |
| Budget Year (2025-26)                                                   | 5,756,928.00 | (23.78%)                             | Yes                                    |
| 1st Subsequent Year (2026-27)                                           | 5,756,928.00 | 0.00%                                | No                                     |
| 2nd Subsequent Year (2027-28)                                           | 5,756,928.00 | 0.00%                                | No                                     |

**Explanation:**  
(required if Yes)

The first prior year includes one-time federal funding and carry over from prior year unearned revenue resources. In contrast, the budget year and the two subsequent years reflect a return to typical federal funding levels.

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

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2024-25)    | 35,937,828.00 |         |     |
| Budget Year (2025-26)         | 33,395,838.00 | (7.07%) | Yes |
| 1st Subsequent Year (2026-27) | 33,153,814.00 | (.72%)  | No  |
| 2nd Subsequent Year (2027-28) | 32,348,830.00 | (2.43%) | No  |

**Explanation:**  
(required if Yes)

The first prior year includes one-time state funding and carry over from prior year. In contrast, the budget year and the two subsequent years reflect a return to typical state funding levels.

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

|                               |              |          |     |
|-------------------------------|--------------|----------|-----|
| First Prior Year (2024-25)    | 5,397,646.00 |          |     |
| Budget Year (2025-26)         | 1,797,595.00 | (66.70%) | Yes |
| 1st Subsequent Year (2026-27) | 1,797,595.00 | 0.00%    | No  |
| 2nd Subsequent Year (2027-28) | 1,797,595.00 | 0.00%    | No  |

**Explanation:**  
(required if Yes)

Because the District only budgets for ongoing local revenues—such as the Parcel Tax, facility lease agreements, and the Hawthorne Police Department grant for crossing guards—while all other local sources, including interest income, are budgeted only when received, there are fluctuations between the current year and the out-years. The District believes it is not in its best interest to include interest revenue in projections due to its high volatility.

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

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2024-25)    | 14,898,651.00 |          |     |
| Budget Year (2025-26)         | 9,175,707.00  | (38.41%) | Yes |
| 1st Subsequent Year (2026-27) | 5,787,889.00  | (36.92%) | Yes |
| 2nd Subsequent Year (2027-28) | 5,569,684.00  | (3.77%)  | Yes |

**Explanation:**  
(required if Yes)

All budget years include multi-year grants, with budgets aligned to approved spending plans. These plans are flexible and can be modified, meaning any adjustments may require budget revisions across fiscal years within the grant period.

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

|                               |               |          |     |
|-------------------------------|---------------|----------|-----|
| First Prior Year (2024-25)    | 26,840,967.00 |          |     |
| Budget Year (2025-26)         | 22,219,850.00 | (17.22%) | Yes |
| 1st Subsequent Year (2026-27) | 17,921,313.00 | (19.35%) | Yes |
| 2nd Subsequent Year (2027-28) | 17,745,961.00 | (.98%)   | No  |

**Explanation:**  
(required if Yes)

All budget years include multi-year grants, with budgets aligned to approved spending plans. These plans are flexible and can be modified, meaning any adjustments may require budget revisions across fiscal years within the grant period.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change     |        |
|----------------------------|--------|--------------------|--------|
|                            |        | Over Previous Year | Status |

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

|                               |               |          |         |
|-------------------------------|---------------|----------|---------|
| First Prior Year (2024-25)    | 48,888,060.00 |          |         |
| Budget Year (2025-26)         | 40,950,361.00 | (16.24%) | Not Met |
| 1st Subsequent Year (2026-27) | 40,708,337.00 | (.59%)   | Met     |
| 2nd Subsequent Year (2027-28) | 39,903,353.00 | (1.98%)  | Met     |

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

|                               |               |          |         |
|-------------------------------|---------------|----------|---------|
| First Prior Year (2024-25)    | 41,739,618.00 |          |         |
| Budget Year (2025-26)         | 31,395,557.00 | (24.78%) | Not Met |
| 1st Subsequent Year (2026-27) | 23,709,202.00 | (24.48%) | Not Met |
| 2nd Subsequent Year (2027-28) | 23,315,645.00 | (1.66%)  | Met     |

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

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

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

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

The first prior year includes one-time federal funding and carry over from prior year unearned revenue resources. In contrast, the budget year and the two subsequent years reflect a return to typical federal funding levels.

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

The first prior year includes one-time state funding and carry over from prior year. In contrast, the budget year and the two subsequent years reflect a return to typical state funding levels.

**Explanation:**  
Other Local Revenue

Because the District only budgets for ongoing local revenues—such as the Parcel Tax, facility lease agreements, and the Hawthorne Police Department grant for crossing guards—while all other local sources, including interest income, are budgeted

(linked from 6B  
if NOT met)

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

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

All budget years include multi-year grants, with budgets aligned to approved spending plans. These plans are flexible and can be modified, meaning any adjustments may require budget revisions across fiscal years within the grant period.

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

All budget years include multi-year grants, with budgets aligned to approved spending plans. These plans are flexible and can be modified, meaning any adjustments may require budget revisions across fiscal years within the grant period.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

148,751,742.00

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

148,751,742.00

4,462,552.26

5,096,275.00

Met

<sup>1</sup> 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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<br>(2022-23) | Second Prior Year<br>(2023-24) | First Prior Year<br>(2024-25) |
|---------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)                                                                               |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)                                                                             | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)                                                                     | 4,180,454.00                  | 4,089,888.71                   | 5,034,804.00                  |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)                                                                              | 0.00                          | 0.00                           | 0.00                          |
| d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)                                                                                                 | 4,180,454.00                  | 4,089,888.71                   | 5,034,804.00                  |
| 2. Expenditures and Other Financing Uses                                                                                                    |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)                                                   | 139,348,465.23                | 136,329,623.83                 | 167,826,780.00                |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)        |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)                                                                    | 139,348,465.23                | 136,329,623.83                 | 167,826,780.00                |
| 3. District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)                                                                  | 3.0%                          | 3.0%                           | 3.0%                          |

District's Deficit Spending Standard Percentage Levels

(Line 3 times 1/3):

|      |      |      |
|------|------|------|
| 1.0% | 1.0% | 1.0% |
|------|------|------|

<sup>1</sup>Available 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.

<sup>2</sup>A 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<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted<br>Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-<br>7999) | Deficit Spending Level<br>(If Net Change in<br>Unrestricted Fund<br>Balance is negative, else<br>N/A) | Status  |
|------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------|
| Third Prior Year (2022-23)               | 7,650,828.22                                                       | 77,708,491.18                                                                                      | N/A                                                                                                   | Met     |
| Second Prior Year (2023-24)              | 12,191,641.88                                                      | 77,077,148.41                                                                                      | N/A                                                                                                   | Met     |
| First Prior Year (2024-25)               | (6,067,401.00)                                                     | 87,907,904.00                                                                                      | 6.9%                                                                                                  | Not Met |
| Budget Year (2025-26) (Information only) | (9,265,662.00)                                                     | 88,019,320.00                                                                                      |                                                                                                       |         |

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

| Percentage Level <sup>1</sup> | 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  |

<sup>1</sup> 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 <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status |
|------------------------------------------|------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------|--------|
|                                          | Original Budget                                                                                      | Estimated/Unaudited Actuals |                                                                          |        |
| Third Prior Year (2022-23)               | 33,611,450.13                                                                                        | 36,213,271.27               | N/A                                                                      | Met    |
| Second Prior Year (2023-24)              | 37,982,078.27                                                                                        | 43,864,099.49               | N/A                                                                      | Met    |
| First Prior Year (2024-25)               | 50,674,940.49                                                                                        | 56,055,741.37               | N/A                                                                      | Met    |
| Budget Year (2025-26) (Information only) | 49,988,340.37                                                                                        |                             |                                                                          |        |

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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

| Fiscal Year            | Ending Cash Balance<br>General Fund<br>(Form CASH, Line F, June Column) |  | Status |
|------------------------|-------------------------------------------------------------------------|--|--------|
|                        |                                                                         |  |        |
| Current Year (2025-26) | 75,247,563.14                                                           |  | 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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  |

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.<br>Subsequent Years, Form MYP, Line F2, if available.) | 5,798                    | 5,695                            | 5,630                            |
| <b>District's Reserve Standard Percentage Level:</b>                                                                     | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

**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):

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

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

|                                                                                                     | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|-----------------------------------------------------------------------------------------------------|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 153,358,463.00           | 148,472,554.00                   | 151,471,188.00                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |                          |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 153,358,463.00           | 148,472,554.00                   | 151,471,188.00                   |

|    |                                                                                      |                     |                     |                     |
|----|--------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|
| 4. | Reserve Standard Percentage Level                                                    | 3%                  | 3%                  | 3%                  |
| 5. | Reserve Standard - by Percent<br>(Line B3 times Line B4)                             | 4,600,753.89        | 4,454,176.62        | 4,544,135.64        |
| 6. | Reserve Standard - by Amount<br>(\$88,000 for districts with 0 to 1,000 ADA, else 0) | 0.00                | 0.00                | 0.00                |
| 7. | <b>District's Reserve Standard</b><br><b>(Greater of Line B5 or Line B6)</b>         | <b>4,600,753.89</b> | <b>4,454,176.62</b> | <b>4,544,135.64</b> |

**10C. Calculating the District's Budgeted Reserve Amount**

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

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

|                                                                                                                                                                    | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-------------------------------|-------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)                                                                        | 0.00                  | 0.00                          | 0.00                          |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)                                                                | 4,600,754.00          | 4,454,177.00                  | 4,544,136.00                  |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)                                                                  | 0.00                  | 0.00                          | 0.00                          |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                  | 0.00                          | 0.00                          |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)                                                                | 0.00                  |                               |                               |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)                                                        | 0.00                  |                               |                               |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)                                                          | 0.00                  |                               |                               |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)                                                                                                        | 4,600,754.00          | 4,454,177.00                  | 4,544,136.00                  |
| 9. District's Budgeted Reserve Percentage (Information only )<br>(Line 8 divided by Section 10B, Line 3)                                                           | 3.00%                 | 3.00%                         | 3.00%                         |
| <b>District's Reserve Standard</b><br><b>(Section 10B, Line 7):</b>                                                                                                | <b>4,600,753.89</b>   | <b>4,454,176.62</b>           | <b>4,544,135.64</b>           |
| Status:                                                                                                                                                            | Met                   | Met                           | Met                           |

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

| Description / Fiscal Year                                                                       | Projection      | Amount of Change | Percent Change | Status  |
|-------------------------------------------------------------------------------------------------|-----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                 |                  |                |         |
| First Prior Year (2024-25)                                                                      | (18,733,856.00) |                  |                |         |
| Budget Year (2025-26)                                                                           | (18,870,236.00) | 136,380.00       | .7%            | Met     |
| 1st Subsequent Year (2026-27)                                                                   | (19,271,188.00) | 400,952.00       | 2.1%           | Met     |
| 2nd Subsequent Year (2027-28)                                                                   | (20,129,747.00) | 858,559.00       | 4.5%           | Met     |
| <b>1b. Transfers In, General Fund *</b>                                                         |                 |                  |                |         |
| First Prior Year (2024-25)                                                                      | 565,557.00      |                  |                |         |
| Budget Year (2025-26)                                                                           | 567,682.00      | 2,125.00         | .4%            | Met     |
| 1st Subsequent Year (2026-27)                                                                   | 569,057.00      | 1,375.00         | .2%            | Met     |
| 2nd Subsequent Year (2027-28)                                                                   | 569,057.00      | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>                                                        |                 |                  |                |         |
| First Prior Year (2024-25)                                                                      | 4,722,278.00    |                  |                |         |
| Budget Year (2025-26)                                                                           | 319,938.00      | (4,402,340.00)   | (93.2%)        | Not Met |
| 1st Subsequent Year (2026-27)                                                                   | 319,938.00      | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2027-28)                                                                   | 319,938.00      | 0.00             | 0.0%           | Met     |

**1d. Impact of Capital Projects**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

In the 2024–25 fiscal year, a one-time transfer was made from Fund 01 to Fund 14 to allocate community redevelopment funds that are restricted for deferred maintenance projects.

- 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 commitments<sup>1</sup> 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.

<sup>1</sup> 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<br>Years<br>Remaining | SACS Fund and Object Codes Used For: |                             | Principal Balance<br>as of July 1, 2025 |
|-------------------------------|----------------------------|--------------------------------------|-----------------------------|-----------------------------------------|
|                               |                            | Funding Sources (Revenues)           | Debt Service (Expenditures) |                                         |
| Leases                        | 2                          | General Fund                         | General Fund                | 125,316                                 |
| Certificates of Participation | 26                         | Charter Fund                         | Charter Fund                | 10,382,368                              |
| General Obligation Bonds      | 26                         | Non-District Fund 51                 | Non-District Fund 51        | 89,240,506                              |
| Supp Early Retirement Program |                            |                                      |                             |                                         |
| State School Building Loans   |                            |                                      |                             |                                         |
| Compensated Absences          | n/a                        | General Fund                         | General Fund                | 1,139,206                               |

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

|        |  |  |  |             |
|--------|--|--|--|-------------|
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
| TOTAL: |  |  |  | 100,887,396 |

| Type of Commitment (continued) | Prior Year<br>(2024-25)   | Budget Year<br>(2025-26)  | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------------|---------------------------|---------------------------|----------------------------------|----------------------------------|
|                                | Annual Payment<br>(P & I) | Annual Payment<br>(P & I) | Annual Payment<br>(P & I)        | Annual Payment<br>(P & I)        |
|                                |                           |                           |                                  |                                  |
| Leases                         | 74,473                    | 74,473                    | 49,648                           | 0                                |
| Certificates of Participation  | 565,556                   | 567,681                   | 569,056                          | 564,806                          |
| General Obligation Bonds       | 5,938,356                 | 6,004,667                 | 6,191,269                        | 6,387,283                        |
| Supp Early Retirement Program  |                           |                           |                                  |                                  |
| State School Building Loans    |                           |                           |                                  |                                  |
| Compensated Absences           |                           |                           |                                  |                                  |

Other Long-term Commitments (continued):

|                                                               |           |           |           |           |
|---------------------------------------------------------------|-----------|-----------|-----------|-----------|
|                                                               |           |           |           |           |
|                                                               |           |           |           |           |
|                                                               |           |           |           |           |
|                                                               |           |           |           |           |
| Total Annual Payments:                                        | 6,578,385 | 6,646,821 | 6,809,973 | 6,952,089 |
| Has total annual payment increased over prior year (2024-25)? |           | Yes       | Yes       | Yes       |

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

These increases are planned and will continue to be funded from the same designated revenue sources as in prior years. For the Certificates of Participation (Fund 09), repayment costs will continue to be borne by the charter fund. For the General Obligation Bonds, payments are managed externally by the County Treasurer, which continues to collect the dedicated property tax revenues required to cover debt service, including interest payments or bond refunding as needed. All changes in payment amounts will be reflected in the appropriate fiscal year budgets.

---

**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:

Only one future retiree is eligible for lifetime benefits, while eight current retirees have vested rights to receive lifetime benefits. All other retirees are eligible to receive benefits only until age 65. Retirees contribute the same amount toward benefits as active employees.

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

Actuarial

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

Self-Insurance Fund Governmental Fund

0

0

- 4 OPEB Liabilities

- a. Total OPEB liability

47,389,263.00

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

0.00

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

47,389,263.00

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

Actuarial

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

6/30/2024

- 5 OPEB Contributions

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

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

1,394,184.00

1,394,184.00

1,394,184.00

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

732,000.00

732,000.00

732,000.00

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

725,455.00

725,455.00

725,455.00

- d. Number of retirees receiving OPEB benefits

59.00

59.00

59.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

|                                                                                    | Prior Year (2nd Interim)<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|------------------------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time -<br>equivalent(FTE) positions | 414                                   | 419                      | 419                              | 419                              |

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations were completed for FY 2024-25. Negotiations have not started for FY 2025-26.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from  
prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

|  |
|--|
|  |
|--|

Negotiations Not Settled

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

|         |
|---------|
| 597,171 |
|---------|

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

7. Amount included for any tentative salary schedule increases

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

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

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

| Yes        | Yes        | Yes        |
|------------|------------|------------|
| 10,671,802 | 11,739,061 | 12,912,995 |
| 99.0%      | 99.0%      | 99.0%      |
| 10.0%      | 10.0%      | 10.0%      |

**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

|           |  |  |
|-----------|--|--|
|           |  |  |
| 1,032,172 |  |  |

If Yes, explain the nature of the new costs:

|                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Three professional development days compensated at the per diem rate and a temporary increase to the daily stipend rate for other activities such as summer school. |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

**Certificated (Non-management) Step and Column Adjustments**

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

| Yes     | Yes     | Yes     |
|---------|---------|---------|
| 694,558 | 704,630 | 714,847 |
| 1.5%    | 1.5%    | 1.5%    |

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

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

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

| Yes | Yes | Yes |
|-----|-----|-----|
| Yes | Yes | Yes |

**Certificated (Non-management) - Other**

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |

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

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

|                                                      | Prior Year (2nd Interim)<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified(non - management) FTE positions | 267                                   | 274                      | 274                              | 274                              |

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

Negotiations were completed for FY 2024-25. Negotiations have not started for FY 2025-26.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

|         |
|---------|
| 231,303 |
|---------|

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

7. Amount included for any tentative salary schedule increases

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

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

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

|           |           |           |
|-----------|-----------|-----------|
| Yes       | Yes       | Yes       |
| 5,279,768 | 5,807,750 | 6,388,533 |
| 99.0%     | 99.0%     | 99.0%     |
| 10.0%     | 10.0%     | 10.0%     |

**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:

|         |  |  |
|---------|--|--|
| 448,630 |  |  |
|---------|--|--|

The cost of three professional development days compensated at the overtime rate.

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

**Classified (Non-management) Step and Column Adjustments**

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

|         |         |         |
|---------|---------|---------|
| Yes     | Yes     | Yes     |
| 241,246 | 244,744 | 248,293 |
| 1.5%    | 1.5%    | 1.5%    |

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

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

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

|     |     |     |
|-----|-----|-----|
| 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.):

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**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)<br>(2024-25) | Budget Year<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|------------------------------------------------------------------|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 81                                    | 81                       | 81                               | 81                               |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

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<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

Negotiations Not Settled

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

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

4. Amount included for any tentative salary schedule increases

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

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

**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<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

**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<br>(2025-26) | 1st Subsequent Year<br>(2026-27) | 2nd Subsequent Year<br>(2027-28) |
|--------------------------|----------------------------------|----------------------------------|
|--------------------------|----------------------------------|----------------------------------|

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |
|  |  |  |

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 25, 2025

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

|            |                                                                                                                                                                                                                                      |     |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <b>A1.</b> | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?                                                                                                           | No  |
| <b>A2.</b> | Is the system of personnel position control independent from the payroll system?                                                                                                                                                     | No  |
| <b>A3.</b> | 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 |
| <b>A4.</b> | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?                                                                                      | No  |
| <b>A5.</b> | 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  |
| <b>A6.</b> | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?                                                                                                                            | Yes |
| <b>A7.</b> | Is the district's financial system independent of the county office system?                                                                                                                                                          | No  |
| <b>A8.</b> | 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  |
| <b>A9.</b> | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?                                                                                                              | No  |

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

**Comments:**  
(optional)

|  |
|--|
|  |
|--|

**End of School District Budget Criteria and Standards Review**

| 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>A. DISTRICT</b>                                                                                                                                                                                                                                                                         |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)                                              | 5,916.55                  | 5,916.55   | 6,148.63   | 5,797.98          | 5,797.98             | 5,970.84             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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) | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>                                                                                                                                                                                                                         | 5,916.55                  | 5,916.55   | 6,148.63   | 5,797.98          | 5,797.98             | 5,970.84             |
| <b>5. District Funded County Program ADA</b>                                                                                                                                                                                                                                               |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                                                                                                                                                                | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| b. Special Education-Special Day Class                                                                                                                                                                                                                                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| c. Special Education-NPS/LCI                                                                                                                                                                                                                                                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| d. Special Education Extended Year                                                                                                                                                                                                                                                         | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                                                                                                                                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]                                                                                                                                                                                                                   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>                                                                                                                                                                                                         | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>                                                                                                                                                                                                                                 | 5,916.55                  | 5,916.55   | 6,148.63   | 5,797.98          | 5,797.98             | 5,970.84             |
| <b>7. Adults in Correctional Facilities</b>                                                                                                                                                                                                                                                | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                                                                                                                                                                                    |                           |            |            |                   |                      |                      |

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

| 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>C. CHARTER SCHOOL ADA</b>                                                                                                                          |                           |            |            |                   |                      |                      |
| 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.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>                                                          |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>                                                                                                            | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. Charter School County Program Alternative Education ADA</b>                                                                                     |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils                                                                                                           | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| b. Juvenile Halls, Homes, and Camps                                                                                                                   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>                                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>                                                                                                    |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                           | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| b. Special Education-Special Day Class                                                                                                                | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| c. Special Education-NPS/LCI                                                                                                                          | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| d. Special Education Extended Year                                                                                                                    | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>                                                              | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>                                                                                    | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>                                         |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>                                                                                                            | 540.88                    | 540.88     | 540.88     | 540.88            | 540.88               | 540.88               |
| <b>6. Charter School County Program Alternative Education ADA</b>                                                                                     |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils                                                                                                           | 0.00                      |            | 0.00       | 0.00              | 0.00                 | 0.00                 |
| b. Juvenile Halls, Homes, and Camps                                                                                                                   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>                                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>                                                                                                    |                           |            |            |                   |                      |                      |
| a. County Community Schools                                                                                                                           | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| b. Special Education-Special Day Class                                                                                                                | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| c. Special Education-NPS/LCI                                                                                                                          | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| d. Special Education Extended Year                                                                                                                    | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>                                                              | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>                                                                                    | 540.88                    | 540.88     | 540.88     | 540.88            | 540.88               | 540.88               |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>                                                            | 540.88                    | 540.88     | 540.88     | 540.88            | 540.88               | 540.88               |

[INTENTIONALLY LEFT BLANK]

| Description                     | Object    | Beginning<br>Balances<br>(Ref. Only) | July          | August        | September     | October        | November      | December      | January       | February      |
|---------------------------------|-----------|--------------------------------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: |           |                                      | JUNE          |               |               |                |               |               |               |               |
| A. BEGINNING CASH               |           |                                      | 96,012,062.14 | 84,168,689.14 | 73,645,905.14 | 72,219,051.34  | 67,415,615.34 | 68,751,681.34 | 69,850,415.34 | 72,586,956.34 |
| B. RECEIPTS                     |           |                                      |               |               |               |                |               |               |               |               |
| LCFF Sources                    |           |                                      |               |               |               |                |               |               |               |               |
| Principal Apportionment         | 8010-8019 |                                      | 3,450,066.00  | 3,450,066.00  | 9,165,142.00  | 6,210,118.00   | 6,210,118.00  | 9,165,142.00  | 6,210,118.00  | 6,210,118.00  |
| Property Taxes                  | 8020-8079 |                                      | 74,768.00     | 240,061.00    | 131,905.00    | 0.00           | 165,770.00    | 2,015,310.00  | 1,753,419.00  | 206,395.00    |
| Miscellaneous Funds             | 8080-8099 |                                      | 0.00          | 0.00          | 0.00          | (1,126,659.00) | 0.00          | 0.00          | 0.00          | 0.00          |
| Federal Revenue                 | 8100-8299 |                                      | 193,049.00    | 389,253.00    | 445,855.00    | 37,751.00      | 465,395.00    | 344,284.00    | 775,652.00    | 18,294.00     |
| Other State Revenue             | 8300-8599 |                                      | 705,310.00    | 1,158,014.00  | 2,121,303.00  | 2,159,826.00   | 1,909,064.00  | 2,181,263.00  | 3,786,929.00  | 2,233,379.00  |
| Other Local Revenue             | 8600-8799 |                                      | 2,809.00      | 28,022.00     | 12,036.00     | 6,907.00       | 388,572.00    | 215,805.00    | 306,647.00    | 343,086.00    |
| Interfund Transfers In          | 8900-8929 |                                      | 0.00          | 0.00          | 0.00          | 567,682.00     | 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                  |           |                                      | 4,426,002.00  | 5,265,416.00  | 11,876,241.00 | 7,855,625.00   | 9,138,919.00  | 13,921,804.00 | 12,832,765.00 | 9,011,272.00  |
| C. DISBURSEMENTS                |           |                                      |               |               |               |                |               |               |               |               |
| Certificated Salaries           | 1000-1999 |                                      | 4,173,945.00  | 4,855,595.00  | 2,405,099.00  | 6,148,258.00   | 2,541,642.00  | 6,115,720.00  | 4,300,980.00  | 4,268,512.00  |
| Classified Salaries             | 2000-2999 |                                      | 848,636.00    | 1,472,351.00  | 1,826,067.00  | 1,768,829.00   | 1,814,130.00  | 1,708,057.00  | 1,599,179.00  | 1,800,412.00  |
| Employee Benefits               | 3000-3999 |                                      | 2,313,084.00  | 2,884,195.00  | 2,046,758.00  | 3,751,829.00   | 2,188,464.00  | 3,644,313.00  | 2,960,443.00  | 2,994,354.00  |
| Books and Supplies              | 4000-4999 |                                      | 11,456.00     | 69,539.00     | 740,811.00    | 134,139.00     | 157,641.00    | 82,551.00     | 139,117.00    | 301,819.00    |
| Services                        | 5000-5999 |                                      | 437,361.00    | 1,547,828.00  | 1,043,416.00  | 1,164,846.00   | 1,580,653.00  | 1,272,429.00  | 1,096,505.00  | 956,200.00    |
| Capital Outlay                  | 6000-6999 |                                      | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Other Outgo                     | 7000-7499 |                                      | 0.00          | 0.00          | 1,446.00      | 398,172.00     | 0.00          | 0.00          | 0.00          | 0.00          |
| Interfund Transfers Out         | 7600-7629 |                                      | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |

| Description                                        | Object    | Beginning<br>Balances<br>(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                                |           |                                      | 7,784,482.00    | 10,829,508.00   | 8,063,597.00   | 13,366,073.00  | 8,282,530.00  | 12,823,070.00 | 10,096,224.00 | 10,321,297.00  |
| D. BALANCE SHEET ITEMS                             |           |                                      |                 |                 |                |                |               |               |               |                |
| <u>Assets and Deferred Outflows</u>                |           |                                      |                 |                 |                |                |               |               |               |                |
| Cash Not In Treasury                               | 9111-9199 | 0.00                                 | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| Accounts Receivable                                | 9200-9299 | 0.00                                 | 0.00            | 479,677.00      | 198,871.20     | 707,012.00     | 479,677.00    | 0.00          | 0.00          | 298,306.80     |
| Due From Other Funds                               | 9310      | 0.00                                 | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| Stores                                             | 9320      | 0.00                                 | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| Prepaid Expenditures                               | 9330      | 0.00                                 | 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                                           |           | 0.00                                 | 0.00            | 479,677.00      | 198,871.20     | 707,012.00     | 479,677.00    | 0.00          | 0.00          | 298,306.80     |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |                 |                 |                |                |               |               |               |                |
| Accounts Payable                                   | 9500-9599 | 0.00                                 | 8,484,893.00    | 5,438,369.00    | 5,438,369.00   | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| Due To Other Funds                                 | 9610      | 0.00                                 | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| Current Loans                                      | 9640      | 0.00                                 | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| Unearned Revenues                                  | 9650      | 0.00                                 | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| Deferred Inflows of Resources                      | 9690      | 0.00                                 | 0.00            | 0.00            | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| SUBTOTAL                                           |           | 0.00                                 | 8,484,893.00    | 5,438,369.00    | 5,438,369.00   | 0.00           | 0.00          | 0.00          | 0.00          | 0.00           |
| <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                          |           | 0.00                                 | (8,484,893.00)  | (4,958,692.00)  | (5,239,497.80) | 707,012.00     | 479,677.00    | 0.00          | 0.00          | 298,306.80     |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                      | (11,843,373.00) | (10,522,784.00) | (1,426,853.80) | (4,803,436.00) | 1,336,066.00  | 1,098,734.00  | 2,736,541.00  | (1,011,718.20) |
| F. ENDING CASH (A + E)                             |           |                                      | 84,168,689.14   | 73,645,905.14   | 72,219,051.34  | 67,415,615.34  | 68,751,681.34 | 69,850,415.34 | 72,586,956.34 | 71,575,238.14  |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                                      |                 |                 |                |                |               |               |               |                |

Budget, July 1  
2025-26 Budget  
Cashflow Worksheet - Budget Year (1)

| Description                     | Object    | March         | April         | May           | June          | Accruals     | Adjustments  | TOTAL          | BUDGET         |
|---------------------------------|-----------|---------------|---------------|---------------|---------------|--------------|--------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: |           | JUNE          |               |               |               |              |              |                |                |
| A. BEGINNING CASH               |           | 71,575,238.14 | 77,570,744.14 | 74,781,910.14 | 78,450,863.14 |              |              |                |                |
| B. RECEIPTS                     |           |               |               |               |               |              |              |                |                |
| LCFF Sources                    |           |               |               |               |               |              |              |                |                |
| Principal Apportionment         | 8010-8019 | 9,165,142.00  | 6,210,118.00  | 6,210,118.00  | 9,165,144.00  | 0.00         | 0.00         | 80,821,410.00  | 80,821,410.00  |
| Property Taxes                  | 8020-8079 | 705,914.00    | 3,016,315.00  | 4,928,575.00  | 727,699.00    | 0.00         | 0.00         | 13,966,131.00  | 13,966,131.00  |
| Miscellaneous Funds             | 8080-8099 | 0.00          | 0.00          | 0.00          | 4,933.00      | 0.00         | 0.00         | (1,121,726.00) | (1,121,726.00) |
| Federal Revenue                 | 8100-8299 | 806,596.00    | 85,753.00     | 176,108.00    | 556,410.00    | 1,462,528.00 | 0.00         | 5,756,928.00   | 5,756,928.00   |
| Other State Revenue             | 8300-8599 | 3,872,153.00  | 1,163,823.00  | 3,881,165.00  | 3,480,724.00  | 136,164.00   | 4,606,721.00 | 33,395,838.00  | 33,395,838.00  |
| Other Local Revenue             | 8600-8799 | 101,728.00    | 152,290.00    | 145,891.00    | 93,802.00     | 0.00         | 0.00         | 1,797,595.00   | 1,797,595.00   |
| Interfund Transfers In          | 8900-8929 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 567,682.00     | 567,682.00     |
| All Other Financing Sources     | 8930-8979 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00           | 0.00           |
| TOTAL RECEIPTS                  |           | 14,651,533.00 | 10,628,299.00 | 15,341,857.00 | 14,028,712.00 | 1,598,692.00 | 4,606,721.00 | 135,183,858.00 | 135,183,858.00 |
| C. DISBURSEMENTS                |           |               |               |               |               |              |              |                |                |
| Certificated Salaries           | 1000-1999 | 2,526,974.00  | 6,184,154.00  | 2,417,819.00  | 6,150,504.00  | 3,252,822.00 | 0.00         | 55,342,024.00  | 55,342,024.00  |
| Classified Salaries             | 2000-2999 | 1,787,808.00  | 1,664,844.00  | 1,696,402.00  | 1,815,384.00  | 1,365,258.00 | 0.00         | 21,167,357.00  | 21,167,357.00  |
| Employee Benefits               | 3000-3999 | 2,186,480.00  | 3,795,914.00  | 3,221,693.00  | 3,516,591.00  | 2,978,946.00 | 4,606,721.00 | 43,089,785.00  | 43,089,785.00  |
| Books and Supplies              | 4000-4999 | 81,553.00     | 120,824.00    | 1,269,058.00  | 2,304,022.00  | 3,763,177.00 | 0.00         | 9,175,707.00   | 9,175,707.00   |
| Services                        | 5000-5999 | 2,552,889.00  | 1,494,095.00  | 1,865,163.00  | 3,513,668.00  | 3,694,797.00 | 0.00         | 22,219,850.00  | 22,219,850.00  |
| Capital Outlay                  | 6000-6999 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00           | 0.00           |
| Other Outgo                     | 7000-7499 | 0.00          | 157,302.00    | 1,202,769.00  | 91,582.00     | 192,531.00   | 0.00         | 2,043,802.00   | 2,043,802.00   |
| Interfund Transfers Out         | 7600-7629 | 0.00          | 0.00          | 0.00          | 319,938.00    | 0.00         | 0.00         | 319,938.00     | 319,938.00     |
| 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                                |           | 9,135,704.00  | 13,417,133.00  | 11,672,904.00 | 17,711,689.00  | 15,247,531.00   | 4,606,721.00 | 153,358,463.00  | 153,358,463.00  |
| D. BALANCE SHEET ITEMS                             |           |               |                |               |                |                 |              |                 |                 |
| <u>Assets and Deferred Outflows</u>                |           |               |                |               |                |                 |              |                 |                 |
| Cash Not In Treasury                               | 9111-9199 | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Accounts Receivable                                | 9200-9299 | 479,677.00    | 0.00           | 0.00          | 479,677.00     | 0.00            | 0.00         | 3,122,898.00    |                 |
| Due From Other Funds                               | 9310      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Stores                                             | 9320      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Prepaid Expenditures                               | 9330      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Other Current Assets                               | 9340      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Lease Receivable                                   | 9380      | 0.00          | 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                                           |           | 479,677.00    | 0.00           | 0.00          | 479,677.00     | 0.00            | 0.00         | 3,122,898.00    |                 |
| <u>Liabilities and Deferred Inflows</u>            |           |               |                |               |                |                 |              |                 |                 |
| Accounts Payable                                   | 9500-9599 | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 19,361,631.00   |                 |
| Due To Other Funds                                 | 9610      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Current Loans                                      | 9640      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Unearned Revenues                                  | 9650      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Deferred Inflows of Resources                      | 9690      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| SUBTOTAL                                           |           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 19,361,631.00   |                 |
| <u>Nonoperating</u>                                |           |               |                |               |                |                 |              |                 |                 |
| Suspense Clearing                                  | 9910      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| TOTAL BALANCE SHEET ITEMS                          |           | 479,677.00    | 0.00           | 0.00          | 479,677.00     | 0.00            | 0.00         | (16,238,733.00) |                 |
| E. NET INCREASE/DECREASE (B - C + D)               |           | 5,995,506.00  | (2,788,834.00) | 3,668,953.00  | (3,203,300.00) | (13,648,839.00) | 0.00         | (34,413,338.00) | (18,174,605.00) |
| F. ENDING CASH (A + E)                             |           | 77,570,744.14 | 74,781,910.14  | 78,450,863.14 | 75,247,563.14  |                 |              |                 |                 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |               |                |               |                |                 |              | 61,598,724.14   |                 |

| Description                     | Object    | Beginning<br>Balances<br>(Ref. Only) | July          | August        | September     | October        | November      | December      | January       | February      |
|---------------------------------|-----------|--------------------------------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF: | JUNE      |                                      |               |               |               |                |               |               |               |               |
| A. BEGINNING CASH               |           |                                      | 75,247,563.14 | 64,314,861.14 | 55,505,211.64 | 56,106,810.74  | 50,768,990.74 | 52,376,674.74 | 53,720,983.74 | 56,674,937.74 |
| B. RECEIPTS                     |           |                                      |               |               |               |                |               |               |               |               |
| LCFF Sources                    |           |                                      |               |               |               |                |               |               |               |               |
| Principal Apportionment         | 8010-8019 |                                      | 3,553,493.00  | 3,553,493.00  | 9,408,315.00  | 6,396,288.00   | 6,396,288.00  | 9,408,315.00  | 6,396,288.00  | 6,396,288.00  |
| Property Taxes                  | 8020-8079 |                                      | 74,768.00     | 240,061.00    | 131,905.00    | 0.00           | 165,770.00    | 2,015,310.00  | 1,753,419.00  | 206,395.00    |
| Miscellaneous Funds             | 8080-8099 |                                      | 0.00          | 0.00          | 0.00          | (1,137,643.00) | 0.00          | 0.00          | 0.00          | 0.00          |
| Federal Revenue                 | 8100-8299 |                                      | 193,049.00    | 389,253.00    | 445,855.00    | 37,751.00      | 465,395.00    | 344,284.00    | 775,652.00    | 18,294.00     |
| Other State Revenue             | 8300-8599 |                                      | 699,683.00    | 1,148,775.00  | 2,104,379.00  | 2,142,595.00   | 1,893,833.00  | 2,163,860.00  | 3,756,716.00  | 2,215,561.00  |
| Other Local Revenue             | 8600-8799 |                                      | 2,809.00      | 28,022.00     | 12,036.00     | 6,907.00       | 388,572.00    | 215,805.00    | 306,647.00    | 343,086.00    |
| Interfund Transfers In          | 8900-8929 |                                      | 0.00          | 0.00          | 0.00          | 569,057.00     | 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                  |           |                                      | 4,523,802.00  | 5,359,604.00  | 12,102,490.00 | 8,014,955.00   | 9,309,858.00  | 14,147,574.00 | 12,988,722.00 | 9,179,624.00  |
| C. DISBURSEMENTS                |           |                                      |               |               |               |                |               |               |               |               |
| Certificated Salaries           | 1000-1999 |                                      | 4,234,467.00  | 4,926,001.00  | 2,439,973.00  | 6,237,408.00   | 2,578,496.00  | 6,204,398.00  | 4,363,344.00  | 4,330,405.00  |
| Classified Salaries             | 2000-2999 |                                      | 860,941.00    | 1,493,700.00  | 1,852,545.00  | 1,794,477.00   | 1,840,435.00  | 1,732,824.00  | 1,622,367.00  | 1,826,518.00  |
| Employee Benefits               | 3000-3999 |                                      | 2,404,093.00  | 2,997,675.00  | 2,127,289.00  | 3,899,446.00   | 2,274,570.00  | 3,787,700.00  | 3,076,923.00  | 3,112,168.00  |
| Books and Supplies              | 4000-4999 |                                      | 7,226.00      | 43,864.00     | 467,292.00    | 84,613.00      | 99,437.00     | 52,072.00     | 87,753.00     | 190,383.00    |
| Services                        | 5000-5999 |                                      | 352,751.00    | 1,248,393.00  | 841,562.00    | 939,501.00     | 1,274,868.00  | 1,026,271.00  | 884,381.00    | 771,219.00    |
| Capital Outlay                  | 6000-6999 |                                      | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Other Outgo                     | 7000-7499 |                                      | 0.00          | 0.00          | 1,443.00      | 397,330.00     | 0.00          | 0.00          | 0.00          | 0.00          |
| Interfund Transfers Out         | 7600-7629 |                                      | 0.00          | 0.00          | 0.00          | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |

| Description                                        | Object    | Beginning<br>Balances<br>(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                                |           |                                      | 7,859,478.00    | 10,709,633.00  | 7,730,104.00   | 13,352,775.00  | 8,067,806.00  | 12,803,265.00 | 10,034,768.00 | 10,230,693.00 |
| D. BALANCE SHEET ITEMS                             |           |                                      |                 |                |                |                |               |               |               |               |
| <u>Assets and Deferred Outflows</u>                |           |                                      |                 |                |                |                |               |               |               |               |
| Cash Not In Treasury                               | 9111-9199 | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Accounts Receivable                                | 9200-9299 | 0.00                                 | 0.00            | 365,632.00     | 54,465.60      | 0.00           | 365,632.00    | 0.00          | 0.00          | 81,698.40     |
| Due From Other Funds                               | 9310      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Stores                                             | 9320      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Prepaid Expenditures                               | 9330      | 0.00                                 | 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                                           |           | 0.00                                 | 0.00            | 365,632.00     | 54,465.60      | 0.00           | 365,632.00    | 0.00          | 0.00          | 81,698.40     |
| <u>Liabilities and Deferred Inflows</u>            |           |                                      |                 |                |                |                |               |               |               |               |
| Accounts Payable                                   | 9500-9599 | 0.00                                 | 7,597,026.00    | 3,825,252.50   | 3,825,252.50   | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Due To Other Funds                                 | 9610      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Current Loans                                      | 9640      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Unearned Revenues                                  | 9650      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| Deferred Inflows of Resources                      | 9690      | 0.00                                 | 0.00            | 0.00           | 0.00           | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| SUBTOTAL                                           |           | 0.00                                 | 7,597,026.00    | 3,825,252.50   | 3,825,252.50   | 0.00           | 0.00          | 0.00          | 0.00          | 0.00          |
| <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                          |           | 0.00                                 | (7,597,026.00)  | (3,459,620.50) | (3,770,786.90) | 0.00           | 365,632.00    | 0.00          | 0.00          | 81,698.40     |
| E. NET INCREASE/DECREASE (B - C + D)               |           |                                      | (10,932,702.00) | (8,809,649.50) | 601,599.10     | (5,337,820.00) | 1,607,684.00  | 1,344,309.00  | 2,953,954.00  | (969,370.60)  |
| F. ENDING CASH (A + E)                             |           |                                      | 64,314,861.14   | 55,505,211.64  | 56,106,810.74  | 50,768,990.74  | 52,376,674.74 | 53,720,983.74 | 56,674,937.74 | 55,705,567.14 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                                      |                 |                |                |                |               |               |               |               |

Budget, July 1  
2025-26 Budget  
Cashflow Worksheet - Budget Year (2)

| Description                     | Object    | March         | April         | May           | June          | Accruals     | Adjustments  | TOTAL          | BUDGET         |
|---------------------------------|-----------|---------------|---------------|---------------|---------------|--------------|--------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF: |           | JUNE          |               |               |               |              |              |                |                |
| A. BEGINNING CASH               |           | 55,705,567.14 | 62,174,696.14 | 59,633,568.14 | 64,103,238.14 |              |              |                |                |
| B. RECEIPTS                     |           |               |               |               |               |              |              |                |                |
| LCFF Sources                    |           |               |               |               |               |              |              |                |                |
| Principal Apportionment         | 8010-8019 | 9,408,315.00  | 6,396,288.00  | 6,396,288.00  | 9,408,316.00  | 0.00         | 0.00         | 83,117,975.00  | 83,117,975.00  |
| Property Taxes                  | 8020-8079 | 705,914.00    | 3,016,315.00  | 4,928,575.00  | 727,699.00    | 0.00         | 0.00         | 13,966,131.00  | 13,966,131.00  |
| Miscellaneous Funds             | 8080-8099 | 0.00          | 0.00          | 0.00          | 4,981.00      | 0.00         | 0.00         | (1,132,662.00) | (1,132,662.00) |
| Federal Revenue                 | 8100-8299 | 806,596.00    | 85,753.00     | 176,108.00    | 556,410.00    | 1,462,528.00 | 0.00         | 5,756,928.00   | 5,756,928.00   |
| Other State Revenue             | 8300-8599 | 3,841,260.00  | 1,154,538.00  | 3,850,200.00  | 3,254,007.00  | 297,272.00   | 4,606,721.00 | 33,129,400.00  | 33,129,400.00  |
| Other Local Revenue             | 8600-8799 | 101,728.00    | 152,290.00    | 145,891.00    | 93,802.00     | 0.00         | 0.00         | 1,797,595.00   | 1,797,595.00   |
| Interfund Transfers In          | 8900-8929 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 569,057.00     | 569,057.00     |
| All Other Financing Sources     | 8930-8979 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00           | 0.00           |
| TOTAL RECEIPTS                  |           | 14,863,813.00 | 10,805,184.00 | 15,497,062.00 | 14,045,215.00 | 1,759,800.00 | 4,606,721.00 | 137,204,424.00 | 137,204,424.00 |
| C. DISBURSEMENTS                |           |               |               |               |               |              |              |                |                |
| Certificated Salaries           | 1000-1999 | 2,563,615.00  | 6,273,824.00  | 2,452,877.00  | 6,239,686.00  | 3,299,989.00 | 0.00         | 56,144,483.00  | 56,144,483.00  |
| Classified Salaries             | 2000-2999 | 1,813,731.00  | 1,688,984.00  | 1,721,000.00  | 1,841,707.00  | 1,385,054.00 | 0.00         | 21,474,283.00  | 21,474,283.00  |
| Employee Benefits               | 3000-3999 | 2,272,508.00  | 3,945,266.00  | 3,348,452.00  | 3,654,953.00  | 3,277,406.00 | 4,606,721.00 | 44,785,170.00  | 44,785,170.00  |
| Books and Supplies              | 4000-4999 | 51,442.00     | 76,214.00     | 800,501.00    | 1,453,340.00  | 2,373,752.00 | 0.00         | 5,787,889.00   | 5,787,889.00   |
| Services                        | 5000-5999 | 2,059,020.00  | 1,205,055.00  | 1,504,338.00  | 2,833,932.00  | 2,980,022.00 | 0.00         | 17,921,313.00  | 17,921,313.00  |
| Capital Outlay                  | 6000-6999 | 0.00          | 0.00          | 0.00          | 0.00          | 0.00         | 0.00         | 0.00           | 0.00           |
| Other Outgo                     | 7000-7499 | 0.00          | 156,969.00    | 1,200,224.00  | 91,388.00     | 192,124.00   | 0.00         | 2,039,478.00   | 2,039,478.00   |
| Interfund Transfers Out         | 7600-7629 | 0.00          | 0.00          | 0.00          | 319,938.00    | 0.00         | 0.00         | 319,938.00     | 319,938.00     |
| 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                                |           | 8,760,316.00  | 13,346,312.00  | 11,027,392.00 | 16,434,944.00  | 13,508,347.00   | 4,606,721.00 | 148,472,554.00  | 148,472,554.00  |
| 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 | 365,632.00    | 0.00           | 0.00          | 365,632.00     | 0.00            | 0.00         | 1,598,692.00    |                 |
| Due From Other Funds                               | 9310      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Stores                                             | 9320      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Prepaid Expenditures                               | 9330      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Other Current Assets                               | 9340      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Lease Receivable                                   | 9380      | 0.00          | 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                                           |           | 365,632.00    | 0.00           | 0.00          | 365,632.00     | 0.00            | 0.00         | 1,598,692.00    |                 |
| <u>Liabilities and Deferred Inflows</u>            |           |               |                |               |                |                 |              |                 |                 |
| Accounts Payable                                   | 9500-9599 | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 15,247,531.00   |                 |
| Due To Other Funds                                 | 9610      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Current Loans                                      | 9640      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Unearned Revenues                                  | 9650      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| Deferred Inflows of Resources                      | 9690      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| SUBTOTAL                                           |           | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 15,247,531.00   |                 |
| <u>Nonoperating</u>                                |           |               |                |               |                |                 |              |                 |                 |
| Suspense Clearing                                  | 9910      | 0.00          | 0.00           | 0.00          | 0.00           | 0.00            | 0.00         | 0.00            |                 |
| TOTAL BALANCE SHEET ITEMS                          |           | 365,632.00    | 0.00           | 0.00          | 365,632.00     | 0.00            | 0.00         | (13,648,839.00) |                 |
| E. NET INCREASE/DECREASE (B - C + D)               |           | 6,469,129.00  | (2,541,128.00) | 4,469,670.00  | (2,024,097.00) | (11,748,547.00) | 0.00         | (24,916,969.00) | (11,268,130.00) |
| F. ENDING CASH (A + E)                             |           | 62,174,696.14 | 59,633,568.14  | 64,103,238.14 | 62,079,141.14  |                 |              |                 |                 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |               |                |               |                |                 |              | 50,330,594.14   |                 |

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:

Alliance of Schools Cooperative Insurance (ASCIP)  
16550 Bloomfield Avenue, Cerritos, CA 90703 - Phone (562)404-8029

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

Signed \_\_\_\_\_

Date of Meeting: 6/25/25

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Sergio R. Mortara

Title: Clerk

For additional information on this certification, please contact:

Name: Jose Moreno

Title: Director - Fiscal Services

Telephone: 310-676-2276

E-mail: jmoreno@hawthorne.k12.ca.us

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**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 6,586,910.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 119,080,863.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.53%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.  
Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,290,579.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,045,545.00

|                                                                                                                                                                                                                                                                                |                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)                                                                                                                                                      | 0.00           |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)                                                                                                                                                             | 0.00           |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)                                                                                                                                                                                  |                |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)                                                                                                                                                                                                     | 942,329.42     |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)                                                                                                                                                                                       |                |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)                                                                                                                                                                                      | 0.00           |
| 7. Adjustment for Employment Separation Costs                                                                                                                                                                                                                                  |                |
| a. Plus: Normal Separation Costs (Part II, Line A)                                                                                                                                                                                                                             | 0.00           |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                                                                                                                   | 0.00           |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)                                                                                                                                                                                                                 | 9,278,453.42   |
| 9. Carry-Forward Adjustment (Part IV, Line F)                                                                                                                                                                                                                                  | 377,256.36     |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)                                                                                                                                                                                                                       | 9,655,709.78   |
| <b>B. Base Costs</b>                                                                                                                                                                                                                                                           |                |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)                                                                                                                                                                                                            | 105,277,215.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)                                                                                                                                                                                           | 17,442,168.00  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)                                                                                                                                                                                                | 15,287,880.00  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)                                                                                                                                                                                                     | 193,631.00     |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                                     | 0.00           |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)                                                                                                                                                                                                          | 0.00           |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)                                                                                                                                                                                  | 862,631.00     |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)                                                                                                                                                       | 90,000.00      |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)                                                                                                                                                                               |                |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)                                                                                                                     | 171,036.00     |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)                                                                                                                                                                               |                |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)                                                                                                                                 | 99,401.00      |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)                                                                                                                                                                           |                |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)                                                                                                                                                                                                  | 16,097,985.58  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)                                                                                                                                                                                |                |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)                                                                                                                                                                                                        | 0.00           |
| 13. Adjustment for Employment Separation Costs                                                                                                                                                                                                                                 |                |
| a. Less: Normal Separation Costs (Part II, Line A)                                                                                                                                                                                                                             | 0.00           |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)                                                                                                                                                                                                                   | 0.00           |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)                                                                                                                                                                                             | 120,000.00     |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)                                                                                                                                                                         | 0.00           |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                                   | 2,119,853.00   |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                                     | 6,028,026.00   |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)                                                                                                                                                                    | 1,500.00       |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)                                                                                                                                                                                        | 163,791,326.58 |
| <b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>                                                                                                                                                                                                    |                |
| (For information only - not for use when claiming/recovering indirect costs)                                                                                                                                                                                                   |                |
| (Line A8 divided by Line B19)                                                                                                                                                                                                                                                  | 5.66%          |
| <b>D. Preliminary Proposed Indirect Cost Rate</b>                                                                                                                                                                                                                              |                |
| (For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )                                                                                                                                |                |
| (Line A10 divided by Line B19)                                                                                                                                                                                                                                                 | 5.90%          |
| <b>Part IV - Carry-forward Adjustment</b>                                                                                                                                                                                                                                      |                |
| The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates |                |

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 9,278,453.42   |
| <b>B. Carry-forward adjustment from prior year(s)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                |
| 1. Carry-forward adjustment from the second prior year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 287,496.36     |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 0.00           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.61%) times Part III, Line B19); zero if negative                                                                                                                                                                                                                                                                                                                                                                     | 377,256.36     |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.61%) times Part III, Line B19); zero if positive                                                                                                                                                                                                                                                          | 0.00           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 377,256.36     |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:                                                                                                                                                                                                                                                                                                                                                                                          | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:                                                                                                                                                                                                                                                                                                                           | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:                                                                                                                                                                                                                                                                                                                          | not applicable |
| LEA request for Option 1, Option 2, or Option 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 1              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>                                                                                                                                                                                                                                                                                                                                                                                                                  | 377,256.36     |

Approved  
indirect  
cost rate: 5.61%

---

Highest  
rate used  
in any  
program: 5.61%

| Fund | Resource | Eligible<br>Expenditures<br>(Objects<br>1000-5999<br>except 4700<br>& 5100) | Indirect<br>Costs<br>Charged<br>(Objects<br>7310 and<br>7350) | Rate<br>Used |
|------|----------|-----------------------------------------------------------------------------|---------------------------------------------------------------|--------------|
| 01   | 2600     | 8,221,938.00                                                                | 461,251.00                                                    | 5.61%        |
| 01   | 3010     | 3,728,272.00                                                                | 209,156.00                                                    | 5.61%        |
| 01   | 4035     | 404,590.00                                                                  | 22,697.00                                                     | 5.61%        |
| 01   | 4127     | 441,071.00                                                                  | 24,744.00                                                     | 5.61%        |
| 01   | 6010     | 1,354,642.00                                                                | 67,732.00                                                     | 5.00%        |
| 01   | 6500     | 16,354,388.00                                                               | 174,449.00                                                    | 1.07%        |
| 01   | 7810     | 1,559,721.00                                                                | 7,746.00                                                      | 0.50%        |
| 13   | 5310     | 5,830,848.00                                                                | 327,111.00                                                    | 5.61%        |

Budget, July 1  
2024-25 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

| Description                                                                 | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals       |
|-----------------------------------------------------------------------------|---------------------------------------|---------------------------------------------|---------------------------------------------------------|------------------------------------------------------------|--------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                             |                                       |                                             |                                                         |                                                            |              |
| 1. Adjusted Beginning Fund Balance                                          | 9791-9795                             | 517,265.65                                  |                                                         | 2,454,868.75                                               | 2,972,134.40 |
| 2. State Lottery Revenue                                                    | 8560                                  | 1,290,746.00                                |                                                         | 554,142.00                                                 | 1,844,888.00 |
| 3. Other Local Revenue                                                      | 8600-8799                             | 0.00                                        |                                                         | 0.00                                                       | 0.00         |
| 4. Transfers from Funds of Lapsed/Reorganized Districts                     | 8965                                  | 0.00                                        |                                                         | 0.00                                                       | 0.00         |
| 5. Proceeds from SBITAs                                                     | 8974                                  | 0.00                                        |                                                         | 0.00                                                       | 0.00         |
| 6. Contributions from Unrestricted Resources (Total must be zero)           | 8980                                  | 0.00                                        |                                                         |                                                            | 0.00         |
| 7. Total Available (Sum Lines A1 through A6)                                |                                       | 1,808,011.65                                | 0.00                                                    | 3,009,010.75                                               | 4,817,022.40 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                             |                                       |                                             |                                                         |                                                            |              |
| 1. Certificated Salaries                                                    | 1000-1999                             | 0.00                                        |                                                         | 0.00                                                       | 0.00         |
| 2. Classified Salaries                                                      | 2000-2999                             | 678,273.00                                  |                                                         | 0.00                                                       | 678,273.00   |
| 3. Employee Benefits                                                        | 3000-3999                             | 425,152.00                                  |                                                         | 0.00                                                       | 425,152.00   |
| 4. Books and Supplies                                                       | 4000-4999                             | 625,637.00                                  |                                                         | 3,009,010.00                                               | 3,634,647.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100)             | 5000-5999                             | 78,949.00                                   |                                                         |                                                            | 78,949.00    |
| b. Services and Other Operating Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |                                             |                                                         | 0.00                                                       | 0.00         |
| c. Duplicating Costs for Instructional Materials (Resource 6300)            | 5100, 5710, 5800                      |                                             |                                                         | 0.00                                                       | 0.00         |
| 6. Capital Outlay                                                           | 6000-6999                             | 0.00                                        |                                                         | 0.00                                                       | 0.00         |
| 7. Tuition                                                                  | 7100-7199                             | 0.00                                        |                                                         |                                                            | 0.00         |
| 8. Interagency Transfers Out                                                |                                       |                                             |                                                         |                                                            |              |
| a. To Other Districts, County Offices, and Charter Schools                  | 7211, 7212, 7221,<br>7222, 7281, 7282 | 0.00                                        |                                                         |                                                            | 0.00         |
| b. To JPAs and All Others                                                   | 7213, 7223, 7283,<br>7299             | 0.00                                        |                                                         |                                                            | 0.00         |
| 9. Transfers of Indirect Costs                                              | 7300-7399                             | 0.00                                        |                                                         |                                                            | 0.00         |
| 10. Debt Service                                                            | 7400-7499                             | 0.00                                        |                                                         |                                                            | 0.00         |
| 11. All Other Financing Uses                                                | 7630-7699                             | 0.00                                        |                                                         |                                                            | 0.00         |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) |                                       | 1,808,011.00                                | 0.00                                                    | 3,009,010.00                                               | 4,817,021.00 |
| <b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>                | 979Z                                  | .65                                         | 0.00                                                    | .75                                                        | 1.40         |
| <b>D. COMMENTS:</b>                                                         |                                       |                                             |                                                         |                                                            |              |

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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| Section I - Expenditures                                                                                                                                                                                                                                                           | Funds 01, 09, and 62                                                          |                                 |                                         | 2024-25 Expenditures             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|----------------------------------|
|                                                                                                                                                                                                                                                                                    | Goals                                                                         | Functions                       | Objects                                 |                                  |
| A. Total state, federal, and local expenditures (all resources)                                                                                                                                                                                                                    | All                                                                           | All                             | 1000-7999                               | 181,194,580.00                   |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                                                                                                                                                                                            | All                                                                           | All                             | 1000-7999                               | 10,838,278.00                    |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)                                                                                                                                                                  |                                                                               |                                 |                                         |                                  |
| 1. Community Services                                                                                                                                                                                                                                                              | All                                                                           | 5000-5999                       | 1000-7999                               | 6,476,478.00                     |
| 2. Capital Outlay                                                                                                                                                                                                                                                                  | All except 7100-7199                                                          | All except 5000-5999            | 6000-6999 except 6600, 6700, 6910, 6920 | 2,066,938.00                     |
| 3. Debt Service                                                                                                                                                                                                                                                                    | All                                                                           | 9100                            | 5400-5450, 5800, 7430-7439              | 565,557.00                       |
| 4. Other Transfers Out                                                                                                                                                                                                                                                             | All                                                                           | 9200                            | 7200-7299                               | 115,200.00                       |
| 5. Interfund Transfers Out                                                                                                                                                                                                                                                         | All                                                                           | 9300                            | 7600-7629                               | 5,287,835.00                     |
| 6. All Other Financing Uses                                                                                                                                                                                                                                                        | All                                                                           | 9100                            | 7699                                    | 0.00                             |
|                                                                                                                                                                                                                                                                                    |                                                                               | 9200                            | 7651                                    |                                  |
| 7. Nonagency                                                                                                                                                                                                                                                                       | 7100-7199                                                                     | All except 5000-5999, 9000-9999 | 1000-7999                               | 0.00                             |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)                                                                                                                                                                      | All                                                                           | All                             | 8710                                    | 0.00                             |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster                                                                                                                                                                                                | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. |                                 |                                         | 0.00                             |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)                                                                                                                                                                                   |                                                                               |                                 |                                         | 14,512,008.00                    |
| D. Plus additional MOE expenditures:                                                                                                                                                                                                                                               |                                                                               |                                 |                                         |                                  |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)                                                                                                                                                                                     | All                                                                           | All                             | 1000-7143, 7300-7439 minus 8000-8699    | 2,562,024.00                     |
| 2. Expenditures to cover deficits for student body activities                                                                                                                                                                                                                      | Manually entered. Must not include expenditures in lines A or D1.             |                                 |                                         | 0.00                             |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)                                                                                                                                                                                          |                                                                               |                                 |                                         | 158,406,318.00                   |
| Section II - Expenditures Per ADA                                                                                                                                                                                                                                                  |                                                                               |                                 |                                         | 2024-25 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)                                                                                                                                                                                                    |                                                                               |                                 |                                         | 6,457.43                         |
| B. Expenditures per ADA (Line I.E divided by Line II.A)                                                                                                                                                                                                                            |                                                                               |                                 |                                         | 24,530.86                        |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)                                                                                                                                                                                  |                                                                               | Total                           |                                         | Per ADA                          |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) |                                                                               | 123,769,940.57                  |                                         | 18,936.82                        |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)                                                                                                                                                    |                                                                               | 0.00                            |                                         | 0.00                             |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1)                                                                                                                                                                                                                  |                                                                               | 123,769,940.57                  |                                         | 18,936.82                        |
| B. Required effort (Line A.2 times 90%)                                                                                                                                                                                                                                            |                                                                               | 111,392,946.51                  |                                         | 17,043.14                        |
| C. Current year expenditures (Line I.E and Line II.B)                                                                                                                                                                                                                              |                                                                               | 158,406,318.00                  |                                         | 24,530.86                        |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)                                                                                                                                                                                                    |                                                                               | 0.00                            |                                         | 0.00                             |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)                          |                                                                               | MOE Met                         |                                         |                                  |

|                                                                                                                                                                                                       |                    |                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------|
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B)<br>(Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of<br>the two percentages) | 0.00%              | 0.00%                   |
| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)                                                                                                               |                    |                         |
| Description of Adjustments                                                                                                                                                                            | Total Expenditures | Expenditures<br>Per ADA |
|                                                                                                                                                                                                       |                    |                         |
|                                                                                                                                                                                                       |                    |                         |
|                                                                                                                                                                                                       |                    |                         |
|                                                                                                                                                                                                       |                    |                         |
|                                                                                                                                                                                                       |                    |                         |
| Total adjustments to base expenditures                                                                                                                                                                | 0.00               | 0.00                    |

Hawthorne Elementary  
Los Angeles County

Budget, July 1  
2025-26  
General Fund  
Special Education Revenue Allocations  
Setup

19 64592 0000000  
Form SEAS  
G8BGAGPD6Y(2025-26)

|                               |                                       |                                                            |
|-------------------------------|---------------------------------------|------------------------------------------------------------|
| Current LEA:                  | 19-64592-0000000 Hawthorne Elementary |                                                            |
| Selected SELPA:               | DG                                    | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | DATE APPROVED                         |                                                            |
| ID                            | SELPA-TITLE                           | (from Form SEA)                                            |
| DG                            | Southwest Service Area                | 5/22/2025                                                  |

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| Description                                                                         | 2024-25 Actual | 2025-26 Budget | % Diff. |
|-------------------------------------------------------------------------------------|----------------|----------------|---------|
| SELPA Name: Southwest Service Area (DG)                                             |                |                |         |
| Date allocation plan approved by SELPA governance: 5/22/2025                        |                |                |         |
| <b>I. TOTAL SELPA REVENUES</b>                                                      |                |                |         |
| A. Base Plus Taxes and Excess ERAF                                                  |                |                |         |
| 1. Base Apportionment                                                               | 67,458,218.00  | 68,779,190.00  | 1.96%   |
| 2. Local Special Education Property Taxes                                           | 5,526,571.00   | 5,526,571.00   | 0.00%   |
| 3. Applicable Excess ERAF                                                           | 0.00           | 0.00           | 0.00%   |
| 4. Total Base Apportionment, Taxes, and Excess ERAF                                 | 72,984,789.00  | 74,305,761.00  | 1.81%   |
| B. Program Specialist/Regionalized Services Apportionment                           | 1,937,343.00   | 1,984,420.00   | 2.43%   |
| C. Program Specialist/Regionalized Services for NSS Apportionment                   | 0.00           | 0.00           | 0.00%   |
| D. Low Incidence Apportionment                                                      | 1,866,047.00   | 1,866,047.00   | 0.00%   |
| E. Out of Home Care Apportionment                                                   | 1,272,971.00   | 1,272,971.00   | 0.00%   |
| F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment | 0.00           | 0.00           | 0.00%   |
| G. Adjustment for NSS with Declining Enrollment                                     | 0.00           | 0.00           | 0.00%   |
| H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)        | 78,061,150.00  | 79,429,199.00  | 1.75%   |
| I. Federal IDEA Local Assistance Grants - Preschool                                 | 0.00           | 0.00           | 0.00%   |
| J. Federal IDEA - Section 619 Preschool                                             | 1,044,643.00   | 1,044,643.00   | 0.00%   |
| K. Other Federal Discretionary Grants                                               | 19,940,498.00  | 19,940,498.00  | 0.00%   |
| L. Other Adjustments                                                                | 634,947.00     | 634,947.00     | 0.00%   |
| M. Total SELPA Revenues (Sum lines H through L)                                     | 99,681,238.00  | 101,049,287.00 | 1.37%   |
| <b>II. ALLOCATION TO SELPA MEMBERS</b>                                              |                |                |         |
| Lawndale Elementary (DG00)                                                          | 13,865,586.00  | 13,528,195.00  | -2.4%   |
| Centinela Valley Union High (DG01)                                                  | 5,364,722.00   | 5,650,888.00   | 5.3%    |
| El Segundo Unified (DG02)                                                           | 3,191,504.00   | 3,586,574.00   | 12.4%   |
| Hawthorne Elementary (DG03)                                                         | 6,496,756.00   | 6,885,176.00   | 6.0%    |
| Hermosa Beach City Elementary (DG04)                                                | 1,081,946.00   | 1,366,098.00   | 26.3%   |
| Inglewood Unified (DG05)                                                            | 8,778,398.00   | 8,755,635.00   | -0.3%   |
| Lennox Elementary (DG07)                                                            | 4,642,990.00   | 4,498,993.00   | -3.1%   |
| Palos Verdes Peninsula Unified (DG09)                                               | 10,448,041.00  | 10,810,714.00  | 3.5%    |
| Torrance Unified (DG12)                                                             | 24,768,384.00  | 24,592,896.00  | -0.7%   |
| Manhattan Beach Unified (DG14)                                                      | 6,993,216.00   | 6,803,794.00   | -2.7%   |
| Redondo Beach Unified (DG15)                                                        | 10,091,312.00  | 10,308,857.00  | 2.2%    |
| Wiseburn Unified (DG32)                                                             | 2,844,880.00   | 2,781,299.00   | -2.2%   |
| Opportunities for Learning - Capistrano (DGA13)                                     | 171,841.00     | 238,804.00     | 39.0%   |
| Wilder's Preparatory Academy Charter Middle (DGA15)                                 | 0.00           | 0.00           | 0.0%    |
| Lennox Mathematics, Science and Technology Academy (DGA17)                          | 391,462.00     | 559,174.00     | 42.8%   |
| Family First Charter (DGA19)                                                        | 144,905.00     | 143,158.00     | -1.2%   |
| New Opportunities Charter (DGA20)                                                   | 112,729.00     | 125,706.00     | 11.5%   |
| Wilder's Preparatory Academy Charter (DGA21)                                        | 0.00           | 0.00           | 0.0%    |
| Century Community Charter (DGA22)                                                   | 292,566.00     | 413,326.00     | 41.3%   |
| Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M )       | 99,681,238.00  | 101,049,287.00 | 1.37%   |
| Preparer Name: Van Benford                                                          |                |                |         |
| Title: SELPA Director of Financial Operations                                       |                |                |         |
| Phone: (310) 956-9085                                                               |                |                |         |

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**Budget, July 1**  
**2024-25 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom Compensation**

| PART I - CURRENT EXPENSE FORMULA              | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|-----------------------------------------------|----------------------------|---------|-----------------------------|---------|--------------------------------------------------|---------|------------------------------------------|-------------------------------------------|---------|---------------------------------------------|---------|
| 1000 - Certificated Salaries                  | 56,030,215.00              | 301     | 0.00                        | 303     | 56,030,215.00                                    | 305     | 189,809.00                               | 189,809.00                                | 307     | 55,840,406.00                               | 309     |
| 2000 - Classified Salaries                    | 21,222,889.00              | 311     | 76,220.00                   | 313     | 21,146,669.00                                    | 315     | 851,096.00                               | 1,491,901.00                              | 317     | 19,654,768.00                               | 319     |
| 3000 - Employee Benefits                      | 41,618,268.00              | 321     | 785,531.00                  | 323     | 40,832,737.00                                    | 325     | 617,094.00                               | 1,208,068.00                              | 327     | 39,624,669.00                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500)  | 14,898,651.00              | 331     | 4,761.00                    | 333     | 14,893,890.00                                    | 335     | 3,721,879.00                             | 12,566,147.00                             | 337     | 2,327,743.00                                | 339     |
| 5000 - Services . . . & 7300 - Indirect Costs | 26,149,853.00              | 341     | 6,502,659.00                | 343     | 19,647,194.00                                    | 345     | 2,241,690.00                             | 12,892,622.00                             | 347     | 6,754,572.00                                | 349     |
| TOTAL                                         |                            |         |                             |         | 152,550,705.00                                   | 365     |                                          |                                           | TOTAL   | 124,202,158.00                              | 369     |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)                                                                                                                                                                                                   | Object      |               | EDP No. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------|---------|
| 1. Teacher Salaries as Per EC 41011. . . . .                                                                                                                                                                                                                                 | 1100        | 45,853,573.00 | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .                                                                                                                                                                                                                     | 2100        | 4,468,062.00  | 380     |
| 3. STRS. . . . .                                                                                                                                                                                                                                                             | 3101 & 3102 | 13,578,363.00 | 382     |
| 4. PERS. . . . .                                                                                                                                                                                                                                                             | 3201 & 3202 | 1,060,788.00  | 383     |
| 5. OASDI - Regular, Medicare and Alternative. . . . .                                                                                                                                                                                                                        | 3301 & 3302 | 1,038,516.00  | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . .                                                                                                                                                   | 3401 & 3402 | 10,110,293.00 | 385     |
| 7. Unemployment Insurance. . . . .                                                                                                                                                                                                                                           | 3501 & 3502 | 25,717.00     | 390     |
| 8. Workers' Compensation Insurance. . . . .                                                                                                                                                                                                                                  | 3601 & 3602 | 944,838.00    | 392     |
| 9. OPEB, Active Employees (EC 41372). . . . .                                                                                                                                                                                                                                | 3751 & 3752 | 0.00          |         |
| 10. Other Benefits (EC 22310). . . . .                                                                                                                                                                                                                                       | 3901 & 3902 | 20,000.00     | 393     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .                                                                                                                                                                                                               |             | 77,100,150.00 | 395     |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .                                                                                                                                                                              |             | 0.00          |         |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .                                                                                                                                           |             | 0.00          | 396     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .                                                                                                                                            |             | 0.00          | 396     |
| 14. TOTAL SALARIES AND BENEFITS. . . . .                                                                                                                                                                                                                                     |             | 77,100,150.00 | 397     |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 62.08%        |         |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .                                                                                                                                                        |             |               |         |

|                                                                                                                                                                                                 |                |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--|
| <b>PART III: DEFICIENCY AMOUNT</b>                                                                                                                                                              |                |  |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                |  |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .                                                                                                                |                |  |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .                                                                                                                               | 60.00%         |  |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .                                                                                                                       | 62.08%         |  |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .                                                                                      | 0.00%          |  |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .                                                                                                                                  | 124,202,158.00 |  |
|                                                                                                                                                                                                 | 0.00           |  |
| <b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>                                                                                                             |                |  |
| Exclusion of other federal and state, and local funds that require disbursement of the funds without regard to the requirements of EC Section 41372.                                            |                |  |
|                                                                                                                                                                                                 |                |  |
|                                                                                                                                                                                                 |                |  |
|                                                                                                                                                                                                 |                |  |

Budget, July 1  
2025-26 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

19 64592 0000000  
Form CEB  
G8BGAGPD6Y(2025-26)

| PART I -<br>CURRENT<br>EXPENSE<br>FORMULA                   | Total Expense for<br>Year (1) | EDP No. | Reductions<br>(See Note 1)<br>(2) | EDP<br>No. | Current<br>Expense of<br>Education<br>(Col 1 - Col 2)<br>(3) | EDP<br>No. | Reductions<br>(Extracted)<br>(See Note 2)<br>(4a) | Reductions<br>(Overrides)*<br>(See Note 2)<br>(4b) | EDP<br>No. | Current<br>Expense- Part<br>II (Col 3 - Col<br>4) (5) | EDP<br>No. |
|-------------------------------------------------------------|-------------------------------|---------|-----------------------------------|------------|--------------------------------------------------------------|------------|---------------------------------------------------|----------------------------------------------------|------------|-------------------------------------------------------|------------|
| 1000 -<br>Certificated<br>Salaries                          | 55,342,024.00                 | 301     | 0.00                              | 303        | 55,342,024.00                                                | 305        | 191,039.00                                        | 191,039.00                                         | 307        | 55,150,985.00                                         | 309        |
| 2000 -<br>Classified<br>Salaries                            | 21,167,357.00                 | 311     | 76,108.00                         | 313        | 21,091,249.00                                                | 315        | 848,393.00                                        | 1,464,478.00                                       | 317        | 19,626,771.00                                         | 319        |
| 3000 -<br>Employee<br>Benefits                              | 43,089,785.00                 | 321     | 788,072.00                        | 323        | 42,301,713.00                                                | 325        | 641,349.00                                        | 944,881.00                                         | 327        | 41,356,832.00                                         | 329        |
| 4000 -<br>Books,<br>Supplies<br>Equip<br>Replace.<br>(6500) | 9,175,707.00                  | 331     | 0.00                              | 333        | 9,175,707.00                                                 | 335        | 723,530.00                                        | 4,160,020.00                                       | 337        | 5,015,687.00                                          | 339        |
| 5000 -<br>Services . .<br>& 7300 -<br>Indirect<br>Costs     | 21,508,364.00                 | 341     | 6,481,478.00                      | 343        | 15,026,886.00                                                | 345        | 1,938,852.00                                      | 10,908,930.00                                      | 347        | 4,117,956.00                                          | 349        |
| TOTAL                                                       |                               |         |                                   |            | 142,937,579.00                                               | 365        | TOTAL                                             |                                                    |            | 125,268,231.00                                        | 369        |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)                                                 | Object      | EDP<br>No. |
|----------------------------------------------------------------------------------------------------------------------------|-------------|------------|
| 1. Teacher Salaries as Per EC 41011. . . . .                                                                               | 1100        | 375        |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .                                                                   | 2100        | 380        |
| 3. STRS. . . . .                                                                                                           | 3101 & 3102 | 382        |
| 4. PERS. . . . .                                                                                                           | 3201 & 3202 | 383        |
| 5. OASDI - Regular, Medicare and Alternative. . . . .                                                                      | 3301 & 3302 | 384        |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . . | 3401 & 3402 | 385        |
| 7. Unemployment Insurance. . . . .                                                                                         | 3501 & 3502 | 390        |
| 8. Workers' Compensation Insurance. . . . .                                                                                | 3601 & 3602 | 392        |
| 9. OPEB, Active Employees (EC 41372). . . . .                                                                              | 3751 & 3752 | 0.00       |
| 10. Other Benefits (EC 22310). . . . .                                                                                     | 3901 & 3902 | 20,000.00  |

|                                                                                                                                                                                                                                                                              |               |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .                                                                                                                                                                                                               | 77,163,989.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .                                                                                                                                                                              | 0.00          |     |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .                                                                                                                                           | 0.00          | 396 |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .                                                                                                                                            | 0.00          | 396 |
| 14. TOTAL SALARIES AND BENEFITS. . . . .                                                                                                                                                                                                                                     | 77,163,989.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . | 61.60%        |     |
| 16. District is exempt from EC 41372 because it meets the provisions<br>of EC 41374. (If exempt, enter 'X') . . . . .                                                                                                                                                        |               |     |

|                                                                                                                                                                                                 |                |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--|
| <b>PART III: DEFICIENCY AMOUNT</b>                                                                                                                                                              |                |  |
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                |  |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .                                                                                                                | 60.00%         |  |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .                                                                                                                               | 61.60%         |  |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .                                                                                                                       | 0.00%          |  |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .                                                                                      | 125,268,231.00 |  |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .                                                                                                                                  | 0.00           |  |

|                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>                                                                  |
| Exclusion of other federal and state, and local funds that require disbursement of the funds without regard to the requirements of EC Section 41372. |
|                                                                                                                                                      |
|                                                                                                                                                      |
|                                                                                                                                                      |

|                                                                                     | Unaudited<br>Balance July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases      | Decreases  | Ending<br>Balance<br>June 30 |
|-------------------------------------------------------------------------------------|-----------------------------|---------------------------------------|------------------------------|----------------|------------|------------------------------|
| <b>Governmental Activities:</b>                                                     |                             |                                       |                              |                |            |                              |
| Capital assets not being depreciated:                                               |                             |                                       |                              |                |            |                              |
| Land                                                                                | 19,806,409.00               |                                       | 19,806,409.00                | 867,200.00     |            | 20,673,609.00                |
| Work in Progress                                                                    | 457,438.00                  |                                       | 457,438.00                   |                | 457,438.00 | 0.00                         |
| Total capital assets not being depreciated                                          | 20,263,847.00               | 0.00                                  | 20,263,847.00                | 867,200.00     | 457,438.00 | 20,673,609.00                |
| Capital assets being depreciated:                                                   |                             |                                       |                              |                |            |                              |
| Land Improvements                                                                   | 3,638,515.00                |                                       | 3,638,515.00                 | 1,151,544.00   |            | 4,790,059.00                 |
| Buildings                                                                           | 205,375,676.00              |                                       | 205,375,676.00               |                |            | 205,375,676.00               |
| Equipment                                                                           | 13,938,869.00               |                                       | 13,938,869.00                | 2,846,403.00   |            | 16,785,272.00                |
| Total capital assets being depreciated                                              | 222,953,060.00              | 0.00                                  | 222,953,060.00               | 3,997,947.00   | 0.00       | 226,951,007.00               |
| Accumulated Depreciation for:                                                       |                             |                                       |                              |                |            |                              |
| Land Improvements                                                                   | (2,589,498.00)              |                                       | (2,589,498.00)               | (366,281.00)   |            | (2,955,779.00)               |
| Buildings                                                                           | (72,925,974.00)             |                                       | (72,925,974.00)              | (4,990,084.00) |            | (77,916,058.00)              |
| Equipment                                                                           | (6,330,977.00)              |                                       | (6,330,977.00)               | (1,369,014.00) |            | (7,699,991.00)               |
| Total accumulated depreciation                                                      | (81,846,449.00)             | 0.00                                  | (81,846,449.00)              | (6,725,379.00) | 0.00       | (88,571,828.00)              |
| Total capital assets being depreciated, net excluding lease and subscription assets | 141,106,611.00              | 0.00                                  | 141,106,611.00               | (2,727,432.00) | 0.00       | 138,379,179.00               |
| Lease Assets                                                                        | 351,873.00                  |                                       | 351,873.00                   |                |            | 351,873.00                   |
| Accumulated amortization for lease assets                                           | (158,344.00)                |                                       | (158,344.00)                 | (70,375.00)    |            | (228,719.00)                 |
| Total lease assets, net                                                             | 193,529.00                  | 0.00                                  | 193,529.00                   | (70,375.00)    | 0.00       | 123,154.00                   |
| Subscription Assets                                                                 |                             |                                       | 0.00                         |                |            | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |                |            | 0.00                         |
| Total subscription assets, net                                                      | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |
| Governmental activity capital assets, net                                           | 161,563,987.00              | 0.00                                  | 161,563,987.00               | (1,930,607.00) | 457,438.00 | 159,175,942.00               |
| <b>Business-Type Activities:</b>                                                    |                             |                                       |                              |                |            |                              |
| Capital assets not being depreciated:                                               |                             |                                       |                              |                |            |                              |
| Land                                                                                |                             |                                       | 0.00                         |                |            | 0.00                         |
| Work in Progress                                                                    |                             |                                       | 0.00                         |                |            | 0.00                         |
| Total capital assets not being depreciated                                          | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |
| Capital assets being depreciated:                                                   |                             |                                       |                              |                |            |                              |
| Land Improvements                                                                   |                             |                                       | 0.00                         |                |            | 0.00                         |
| Buildings                                                                           |                             |                                       | 0.00                         |                |            | 0.00                         |
| Equipment                                                                           |                             |                                       | 0.00                         |                |            | 0.00                         |
| Total capital assets being depreciated                                              | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |
| Accumulated Depreciation for:                                                       |                             |                                       |                              |                |            |                              |
| Land Improvements                                                                   |                             |                                       | 0.00                         |                |            | 0.00                         |
| Buildings                                                                           |                             |                                       | 0.00                         |                |            | 0.00                         |
| Equipment                                                                           |                             |                                       | 0.00                         |                |            | 0.00                         |
| Total accumulated depreciation                                                      | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |
| Total capital assets being depreciated, net excluding lease and subscription assets | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |
| Lease Assets                                                                        |                             |                                       | 0.00                         |                |            | 0.00                         |
| Accumulated amortization for lease assets                                           |                             |                                       | 0.00                         |                |            | 0.00                         |
| Total lease assets, net                                                             | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |
| Subscription Assets                                                                 |                             |                                       | 0.00                         |                |            | 0.00                         |
| Accumulated amortization for subscription assets                                    |                             |                                       | 0.00                         |                |            | 0.00                         |
| Total subscription assets, net                                                      | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |
| Business-type activity capital assets, net                                          | 0.00                        | 0.00                                  | 0.00                         | 0.00           | 0.00       | 0.00                         |

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Budget, July 1  
2024-25 Estimated Actuals  
Schedule of Long-Term Liabilities

| Description                                    | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases    | Decreases    | Ending<br>Balance<br>June 30 | Amounts Due Within<br>One Year |
|------------------------------------------------|--------------------------------|---------------------------------------|------------------------------|--------------|--------------|------------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |              |              |                              |                                |
| General Obligation Bonds Payable               | 90,617,174.00                  | (50,634.00)                           | 90,566,540.00                | 2,306,161.00 | 3,632,195.00 | 89,240,506.00                | 3,590,821.00                   |
| State School Building Loans Payable            |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Certificates of Participation Payable          | 10,659,550.00                  | (27,182.00)                           | 10,632,368.00                | 315,556.00   | 565,556.00   | 10,382,368.00                | 567,681.00                     |
| Leases Payable                                 | 194,119.00                     | (1,540.00)                            | 192,579.00                   | 3,605.00     | 70,868.00    | 125,316.00                   | 72,479.00                      |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Net Pension Liability                          | 96,466,157.00                  | (411,999.00)                          | 96,054,158.00                |              |              | 96,054,158.00                |                                |
| Total/Net OPEB Liability                       | 47,389,263.00                  |                                       | 47,389,263.00                | 1,159,575.00 |              | 48,548,838.00                | 732,000.00                     |
| Compensated Absences Payable                   | 945,206.09                     |                                       | 945,206.09                   | 194,000.00   |              | 1,139,206.09                 |                                |
| Subscription Liability                         |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Governmental activities long-term liabilities  | 246,271,469.09                 | (491,355.00)                          | 245,780,114.09               | 3,978,897.00 | 4,268,619.00 | 245,490,392.09               | 4,962,981.00                   |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |              |              |                              |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Leases Payable                                 |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Net Pension Liability                          |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Total/Net OPEB Liability                       |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Subscription Liability                         |                                |                                       | 0.00                         |              |              | 0.00                         |                                |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00         | 0.00         | 0.00                         | 0.00                           |

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Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 64592 0000000  
Form SIAA  
G8BGAGPD6Y(2025-26)

| Description                                           | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|                                                       | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | (691,114.00)       |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 565,557.00                       | 4,722,278.00                      |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 364,003.00                 | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 565,557.00                        |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 11 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 327,111.00                 | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 4,722,278.00                     | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 64592 0000000  
Form SIAA  
G8BGAGPD6Y(2025-26)

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

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 64592 0000000  
Form SIAA  
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| Description                              | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|                                          | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 56 DEBT SERVICE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 57 FOUNDATION PERMANENT FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 63 OTHER ENTERPRISE FUND                 |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 66 WAREHOUSE REVOLVING FUND              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 67 SELF-INSURANCE FUND                   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 71 RETIREE BENEFIT FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                      |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 95 STUDENT BODY FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                          |                    |                            |                    |                                  |                                   |                           |                         |

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

19 64592 0000000  
Form SIAA  
G8BGAGPD6Y(2025-26)

| Description                                      | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--------------------------------------------------|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|                                                  | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| Other Sources/Uses Detail<br>Fund Reconciliation |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| TOTALS                                           | 0.00                     | 0.00               | 691,114.00                 | (691,114.00)       | 5,287,835.00                     | 5,287,835.00                      | 0.00                      | 0.00                    |

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

| Description                                           | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|-------------------------------------------------------|--------------------------------------------|--------------------|----------------------------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| 01 GENERAL FUND                                       |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               | 0.00                                         | (711,486.00)       |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 567,682.00                       | 319,938.00                        |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               | 0.00                                         | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               | 360,779.00                                   | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 567,682.00                        |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 11 ADULT EDUCATION FUND                               |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               | 0.00                                         | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 12 CHILD DEVELOPMENT FUND                             |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               | 0.00                                         | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               | 350,707.00                                   | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 14 DEFERRED MAINTENANCE FUND                          |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 319,938.00                       | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                                       | 0.00               |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |

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

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

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

| Description                              | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|------------------------------------------|--------------------------------------------|--------------------|----------------------------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| 56 DEBT SERVICE FUND                     |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 57 FOUNDATION PERMANENT FUND             |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                                       | 0.00               | 0.00                                         | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 61 CAFETERIA ENTERPRISE FUND             |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                                       | 0.00               | 0.00                                         | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                                       | 0.00               | 0.00                                         | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 63 OTHER ENTERPRISE FUND                 |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                                       | 0.00               |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 66 WAREHOUSE REVOLVING FUND              |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                                       | 0.00               |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 67 SELF-INSURANCE FUND                   |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                                       | 0.00               |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 71 RETIREE BENEFIT FUND                  |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       | 0.00                                       | 0.00               |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    | 0.00                             |                                   |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 76 WARRANT/PASS-THROUGH FUND             |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| 95 STUDENT BODY FUND                     |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Expenditure Detail                       |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                      |                                            |                    |                                              |                    |                                  |                                   |                           |                         |
| TOTALS                                   | 0.00                                       | 0.00               | 711,486.00                                   | (711,486.00)       | 887,620.00                       | 887,620.00                        |                           |                         |



| Description                                                                                                       | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                                |                |                         |                              |                   |                       |
| 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               | 120,000.00                   | 120,000.00        | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                                |                |                         | 120,000.00                   | 120,000.00        | 0.0%                  |
| <b>B. EXPENDITURES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 75,000.00                    | 75,000.00         | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                      |                | 5000-5999               | 45,000.00                    | 45,000.00         | 0.0%                  |
| 6) Capital Outlay                                                                                                 |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                            |                | 7100-7299,<br>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                                                                                            |                |                         | 120,000.00                   | 120,000.00        | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES<br/>BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                            |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                        |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                                  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                         |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                       |                | 9791                    | 190,845.55                   | 190,845.55        | 0.0%                  |
| b) Audit Adjustments                                                                                              |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                             |                |                         | 190,845.55                   | 190,845.55        | 0.0%                  |
| d) Other Restatements                                                                                             |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                         |                |                         | 190,845.55                   | 190,845.55        | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                              |                |                         | 190,845.55                   | 190,845.55        | 0.0%                  |
| Components of Ending Fund Balance                                                                                 |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                                   |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                    |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                            |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                     |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                        |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                     |                | 9740                    | 190,845.55                   | 190,845.55        | 0.0%                  |
| c) Committed                                                                                                      |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                        |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                                 |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                       |                |                         |                              |                   |                       |
| Other Assignments                                                                                                 |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                      |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                                |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                                  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                                  |                |                         |                              |                   |                       |
| 1) Cash                                                                                                           |                |                         |                              |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| a) in County Treasury                                    |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury      |                | 9111         | 0.00                         |                   |                       |
| b) in Banks                                              |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                             |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                             |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                        |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                         |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenues                                     |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30                             |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 0.00                         |                   |                       |
| <b>REVENUES</b>                                          |                |              |                              |                   |                       |
| Sale of Equipment and Supplies                           |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales                                          |                | 8639         | 120,000.00                   | 120,000.00        | 0.0%                  |
| Interest                                                 |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES                                          |                |              | 120,000.00                   | 120,000.00        | 0.0%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS                                                     |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |

| Description                                                    | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| PERS                                                           |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                     |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                    |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                         |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                          |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                                |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                         |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                        |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                      |                |              |                              |                   |                       |
| Materials and Supplies                                         |                | 4300         | 75,000.00                    | 75,000.00         | 0.0%                  |
| Noncapitalized Equipment                                       |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                      |                |              | 75,000.00                    | 75,000.00         | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                           |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                      |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 45,000.00                    | 45,000.00         | 0.0%                  |
| Communications                                                 |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 45,000.00                    | 45,000.00         | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                          |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                            |                |              | 120,000.00                   | 120,000.00        | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                     |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                        |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                 |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                 |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs             |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                           |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                           |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>                                                    |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs             |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                           |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                       |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                         |                | 8990         | 0.00                         | 0.00              | 0.0%                  |

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

| Description                                                                                                   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 120,000.00                   | 120,000.00        | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 120,000.00                   | 120,000.00        | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 120,000.00                   | 120,000.00        | 0.0%                  |
| 5) Community Services                                                                                         | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                 | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                     | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                             | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 120,000.00                   | 120,000.00        | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 190,845.55                   | 190,845.55        | 0.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 190,845.55                   | 190,845.55        | 0.0%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 190,845.55                   | 190,845.55        | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 190,845.55                   | 190,845.55        | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 190,845.55                   | 190,845.55        | 0.0%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 8210                      | Student Activity Funds | 190,845.55                      | 190,845.55        |
| Total, Restricted Balance |                        | 190,845.55                      | 190,845.55        |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 8,866,982.00                 | 9,243,964.00      | 4.3%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 966,019.00                   | 966,928.00        | 0.1%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 9,833,001.00                 | 10,210,892.00     | 3.8%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 4,259,688.00                 | 4,352,193.00      | 2.2%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 767,315.00                   | 777,638.00        | 1.3%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 2,631,149.00                 | 2,761,499.00      | 5.0%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 1,672,776.00                 | 662,145.00        | -60.4%                |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 1,469,712.00                 | 1,091,835.00      | -25.7%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 1,637,600.00                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 364,003.00                   | 360,779.00        | -0.9%                 |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 12,802,243.00                | 10,006,089.00     | -21.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,969,242.00)               | 204,803.00        | -106.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                              |                | 7600-7629               | 565,557.00                   | 567,682.00        | 0.4%                  |
| 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                                                                        |                |                         | (565,557.00)                 | (567,682.00)      | 0.4%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (3,534,799.00)               | (362,879.00)      | -89.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 7,327,236.76                 | 3,792,437.76      | -48.2%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 7,327,236.76                 | 3,792,437.76      | -48.2%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 7,327,236.76                 | 3,792,437.76      | -48.2%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 3,792,437.76                 | 3,429,558.76      | -9.6%                 |
| 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                    | 830,587.51                   | 758,636.51        | -8.7%                 |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 2,961,850.25                 | 2,670,922.25      | -9.8%                 |
| For budget contingency                                                                                        | 0000           | 9780                    | 2,961,849.60                 |                   |                       |
| Unrestricted Lottery                                                                                          | 1100           | 9780                    | 0.65                         |                   |                       |
| For budget contingency                                                                                        | 0000           | 9780                    |                              | 2,670,921.60      |                       |
| Unrestricted Lottery                                                                                          | 1100           | 9780                    |                              | 0.65              |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties                                               |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 0.00                         |                   |                       |

| Description                                            | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 1) Fair Value Adjustment to Cash in County Treasury    |                | 9111         | 0.00                         |                   |                       |
| b) in Banks                                            |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                           |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                           |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                        |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                         |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                 |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                         |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                              |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                    |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                      |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                  |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                       |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                             |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                  |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                 |                |              | 0.00                         |                   |                       |
| <b>LCFF SOURCES</b>                                    |                |              |                              |                   |                       |
| Principal Apportionment                                |                |              |                              |                   |                       |
| State Aid - Current Year                               |                | 8011         | 6,500,252.00                 | 6,818,104.00      | 4.9%                  |
| Education Protection Account State Aid - Current Year  |                | 8012         | 1,274,812.00                 | 1,304,134.00      | 2.3%                  |
| State Aid - Prior Years                                |                | 8019         | 0.00                         | 0.00              | 0.0%                  |
| LCFF Transfers                                         |                |              |                              |                   |                       |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                         | 0.00              | 0.0%                  |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                         | 0.00              | 0.0%                  |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | 1,091,918.00                 | 1,121,726.00      | 2.7%                  |
| Property Taxes Transfers                               |                | 8097         | 0.00                         | 0.00              | 0.0%                  |
| LCFF Transfers - Prior Years                           |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                    |                |              | 8,866,982.00                 | 9,243,964.00      | 4.3%                  |
| <b>FEDERAL REVENUE</b>                                 |                |              |                              |                   |                       |
| Maintenance and Operations                             |                | 8110         | 0.00                         | 0.00              | 0.0%                  |
| Special Education Entitlement                          |                | 8181         | 0.00                         | 0.00              | 0.0%                  |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                               |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Donated Food Commodities                               |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                     |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                 | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title III, Immigrant Student Program                   | 4201           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title III, English Learner Program                     | 4203           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Public Charter Schools Grant Program (PCSGP)           | 4610           | 8290         | 0.00                         | 0.00              | 0.0%                  |

| Description                                              | Resource Codes                                                                           | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|------------------------------------------------------------------------------------------|--------------|------------------------------|-------------------|-----------------------|
| Other Every Student Succeeds Act                         | 3040, 3060, 3061,<br>3150, 3155, 3180,<br>3182, 4037, 4124,<br>4126, 4127, 4128,<br>5630 | 8290         | 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         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                                                                                          |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                                                                                          |              |                              |                   |                       |
| Other State Apportionments                               |                                                                                          |              |                              |                   |                       |
| Special Education Master Plan                            |                                                                                          |              |                              |                   |                       |
| Current Year                                             | 6500                                                                                     | 8311         | 0.00                         | 0.00              | 0.0%                  |
| Prior Years                                              | 6500                                                                                     | 8319         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Current Year            | All Other                                                                                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             | All Other                                                                                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                                 |                                                                                          | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Mandated Costs Reimbursements                            |                                                                                          | 8550         | 29,270.00                    | 30,852.00         | 5.4%                  |
| Lottery - Unrestricted and Instructional Materials       |                                                                                          | 8560         | 154,898.00                   | 154,225.00        | -0.4%                 |
| Expanded Learning Opportunities Program (ELO-P)          | 2600                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| After School Education and Safety (ASES)                 | 6010                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Charter School Facility Grant                            | 6030                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Drug/Alcohol/Tobacco Funds                               | 6690, 6695                                                                               | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Arts and Music in Schools (Prop 28)                      | 6770                                                                                     | 8590         | 88,284.00                    | 88,284.00         | 0.0%                  |
| California Clean Energy Jobs Act                         | 6230                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Career Technical Education Incentive Grant Program       | 6387                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Specialized Secondary                                    | 7370                                                                                     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other                                                                                | 8590         | 693,567.00                   | 693,567.00        | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                                                                                          |              | 966,019.00                   | 966,928.00        | 0.1%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                                                                                          |              |                              |                   |                       |
| Sales                                                    |                                                                                          |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                                                                                          | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Sale of Publications                                     |                                                                                          | 8632         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                                                                                          | 8634         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales                                          |                                                                                          | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                                                                                          | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                                                                                          | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                                                                                          | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                                                                                          |              |                              |                   |                       |
| Child Development Parent Fees                            |                                                                                          | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Transportation Fees From Individuals                     |                                                                                          | 8675         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                                                                                          | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                                                                                          | 8689         | 0.00                         | 0.00              | 0.0%                  |
| All Other Local Revenue                                  |                                                                                          | 8699         | 0.00                         | 0.00              | 0.0%                  |
| Tuition                                                  |                                                                                          | 8710         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In                                   |                                                                                          | 8781-8783    | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Apportionments                              |                                                                                          |              |                              |                   |                       |
| Special Education SELPA Transfers                        |                                                                                          |              |                              |                   |                       |
| From Districts or Charter Schools                        | 6500                                                                                     | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      | 6500                                                                                     | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs                                                | 6500                                                                                     | 8793         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers of Apportionments                        |                                                                                          |              |                              |                   |                       |
| From Districts or Charter Schools                        | All Other                                                                                | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      | All Other                                                                                | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs                                                | All Other                                                                                | 8793         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                                                                                          | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                                                                                          |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES                                          |                                                                                          |              | 9,833,001.00                 | 10,210,892.00     | 3.8%                  |
| <b>CERTIFICATED SALARIES</b>                             |                                                                                          |              |                              |                   |                       |

| Description                                                                     | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Teachers' Salaries                                                 |                | 1100         | 3,485,980.00                 | 3,527,136.00      | 1.2%                  |
| Certificated Pupil Support Salaries                                             |                | 1200         | 432,192.00                   | 481,146.00        | 11.3%                 |
| Certificated Supervisors' and Administrators' Salaries                          |                | 1300         | 341,516.00                   | 343,911.00        | 0.7%                  |
| Other Certificated Salaries                                                     |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                                    |                |              | 4,259,688.00                 | 4,352,193.00      | 2.2%                  |
| <b>CLASSIFIED SALARIES</b>                                                      |                |              |                              |                   |                       |
| Classified Instructional Salaries                                               |                | 2100         | 105,329.00                   | 118,044.00        | 12.1%                 |
| Classified Support Salaries                                                     |                | 2200         | 286,614.00                   | 285,292.00        | -0.5%                 |
| Classified Supervisors' and Administrators' Salaries                            |                | 2300         | 13,000.00                    | 13,000.00         | 0.0%                  |
| Clerical, Technical and Office Salaries                                         |                | 2400         | 362,372.00                   | 361,302.00        | -0.3%                 |
| Other Classified Salaries                                                       |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                                      |                |              | 767,315.00                   | 777,638.00        | 1.3%                  |
| <b>EMPLOYEE BENEFITS</b>                                                        |                |              |                              |                   |                       |
| STRS                                                                            |                | 3101-3102    | 1,164,529.00                 | 1,171,774.00      | 0.6%                  |
| PERS                                                                            |                | 3201-3202    | 188,403.00                   | 186,487.00        | -1.0%                 |
| OASDI/Medicare/Alternative                                                      |                | 3301-3302    | 120,577.00                   | 121,914.00        | 1.1%                  |
| Health and Welfare Benefits                                                     |                | 3401-3402    | 1,057,666.00                 | 1,167,088.00      | 10.3%                 |
| Unemployment Insurance                                                          |                | 3501-3502    | 2,524.00                     | 2,544.00          | 0.8%                  |
| Workers' Compensation                                                           |                | 3601-3602    | 92,450.00                    | 106,692.00        | 15.4%                 |
| 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    | 5,000.00                     | 5,000.00          | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                                        |                |              | 2,631,149.00                 | 2,761,499.00      | 5.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 162,328.00                   | 46,324.00         | -71.5%                |
| Books and Other Reference Materials                                             |                | 4200         | 4,069.00                     | 4,069.00          | 0.0%                  |
| Materials and Supplies                                                          |                | 4300         | 975,338.00                   | 597,976.00        | -38.7%                |
| Noncapitalized Equipment                                                        |                | 4400         | 531,041.00                   | 13,776.00         | -97.4%                |
| Food                                                                            |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 1,672,776.00                 | 662,145.00        | -60.4%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services                                                      |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                          |                | 5200         | 55,065.00                    | 53,410.00         | -3.0%                 |
| Dues and Memberships                                                            |                | 5300         | 53,634.00                    | 53,634.00         | 0.0%                  |
| Insurance                                                                       |                | 5400-5450    | 6,500.00                     | 6,500.00          | 0.0%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 131,500.00                   | 131,500.00        | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 42,633.00                    | 42,633.00         | 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         | 1,159,380.00                 | 783,158.00        | -32.5%                |
| Communications                                                                  |                | 5900         | 21,000.00                    | 21,000.00         | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 1,469,712.00                 | 1,091,835.00      | -25.7%                |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 1,000,000.00                 | 0.00              | -100.0%               |
| Land Improvements                                                               |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                         |                | 6200         | 250,000.00                   | 0.00              | -100.0%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                                       |                | 6400         | 387,600.00                   | 0.00              | -100.0%               |
| Equipment Replacement                                                           |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets                                                                    |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets                                                             |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 1,637,600.00                 | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Tuition                                                                         |                |              |                              |                   |                       |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                         | 0.00              | 0.0%                  |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                                        |                | 7141         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Payments to County Offices                                 |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs                                           |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out                                        |                |              |                              |                   |                       |
| All Other Transfers                                        |                | 7281-7283    | 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                              |                   |                       |
| Transfers of Indirect Costs                                |                | 7310         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | 364,003.00                   | 360,779.00        | -0.9%                 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | 364,003.00                   | 360,779.00        | -0.9%                 |
| TOTAL, EXPENDITURES                                        |                |              | 12,802,243.00                | 10,006,089.00     | -21.8%                |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 565,557.00                   | 567,682.00        | 0.4%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 565,557.00                   | 567,682.00        | 0.4%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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)    |                |              | (565,557.00)                 | (567,682.00)      | 0.4%                  |

| Description                                                                                                    | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                                |                | 8010-8099        | 8,866,982.00                 | 9,243,964.00      | 4.3%                  |
| 2) Federal Revenue                                                                                             |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 966,019.00                   | 966,928.00        | 0.1%                  |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 9,833,001.00                 | 10,210,892.00     | 3.8%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 8,283,563.00                 | 6,924,964.00      | -16.4%                |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 874,087.00                   | 890,546.00        | 1.9%                  |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 739,474.00                   | 819,623.00        | 10.8%                 |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 193,631.00                   | 193,676.00        | 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      |                  | 496,240.00                   | 494,839.00        | -0.3%                 |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 2,215,248.00                 | 682,441.00        | -69.2%                |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 12,802,243.00                | 10,006,089.00     | -21.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (2,969,242.00)               | 204,803.00        | -106.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                         |                |                  |                              |                   |                       |
| a) Transfers In                                                                                                |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out                                                                                               |                | 7600-7629        | 565,557.00                   | 567,682.00        | 0.4%                  |
| 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                                                                         |                |                  | (565,557.00)                 | (567,682.00)      | 0.4%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | (3,534,799.00)               | (362,879.00)      | -89.7%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 7,327,236.76                 | 3,792,437.76      | -48.2%                |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 7,327,236.76                 | 3,792,437.76      | -48.2%                |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 7,327,236.76                 | 3,792,437.76      | -48.2%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 3,792,437.76                 | 3,429,558.76      | -9.6%                 |
| 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             | 830,587.51                   | 758,636.51        | -8.7%                 |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                    |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                         |                | 9780             | 2,961,850.25                 | 2,670,922.25      | -9.8%                 |
| For budget contingency                                                                                         | 0000           | 9780             | 2,961,849.60                 |                   |                       |
| Unrestricted Lottery                                                                                           | 1100           | 9780             | 0.65                         |                   |                       |
| For budget contingency                                                                                         | 0000           | 9780             |                              | 2,670,921.60      |                       |
| Unrestricted Lottery                                                                                           | 1100           | 9780             |                              | 0.65              |                       |
| 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<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------------------------------------------------------|---------------------------------|-------------------|
| 6266                      | Educator Effectiveness, FY 2021-22                          | 25,601.00                       | 0.00              |
| 6300                      | Lottery: Instructional Materials                            | .30                             | .30               |
| 6332                      | CA Community Schools Partnership Act - Implementation Grant | .22                             | .22               |
| 7339                      | Dual Enrollment Opportunities                               | .27                             | .27               |
| 7412                      | A-G Access/Success Grant                                    | .31                             | .31               |
| 7435                      | Learning Recovery Emergency Block Grant                     | 804,985.00                      | 758,635.00        |
| 9010                      | Other Restricted Local                                      | .41                             | .41               |
| Total, Restricted Balance |                                                             | 830,587.51                      | 758,636.51        |

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| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 2,080,333.00                 | 1,779,509.00      | -14.5%                |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 39,520.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 2,119,853.00                 | 1,779,509.00      | -16.1%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 221,894.00                   | 220,243.00        | -0.7%                 |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 187,916.00                   | 196,956.00        | 4.8%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 19,691.00                    | 19,691.00         | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 1,690,352.00                 | 1,342,619.00      | -20.6%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 2,119,853.00                 | 1,779,509.00      | -16.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties                                               |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b><br>(G10 + H2) - (I6 + J2)          |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Expanded Learning Opportunities Program (ELO-P)          | 2600           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool                                          | 6105           | 8590         | 1,759,398.00                 | 1,759,398.00      | 0.0%                  |
| Arts and Music in Schools (Prop 28)                      | 6770           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 320,935.00                   | 20,111.00         | -93.7%                |
| TOTAL, OTHER STATE REVENUE                               |                |              | 2,080,333.00                 | 1,779,509.00      | -14.5%                |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 39,520.00                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 39,520.00                    | 0.00              | -100.0%               |
| TOTAL, REVENUES                                          |                |              | 2,119,853.00                 | 1,779,509.00      | -16.1%                |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |

| Description                                                 | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Teachers' Salaries                             |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 160,173.00                   | 158,844.00        | -0.8%                 |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 61,721.00                    | 61,399.00         | -0.5%                 |
| 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                                  |                |              | 221,894.00                   | 220,243.00        | -0.7%                 |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 30,143.00                    | 30,056.00         | -0.3%                 |
| PERS                                                        |                | 3201-3202    | 45,815.00                    | 45,087.00         | -1.6%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 13,719.00                    | 13,620.00         | -0.7%                 |
| Health and Welfare Benefits                                 |                | 3401-3402    | 94,052.00                    | 103,458.00        | 10.0%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 111.00                       | 110.00            | -0.9%                 |
| Workers' Compensation                                       |                | 3601-3602    | 4,076.00                     | 4,625.00          | 13.5%                 |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 187,916.00                   | 196,956.00        | 4.8%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| 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         | 19,691.00                    | 19,691.00         | 0.0%                  |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food                                                        |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 19,691.00                    | 19,691.00         | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                        |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,690,352.00                 | 1,342,619.00      | -20.6%                |
| Communications                                              |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 1,690,352.00                 | 1,342,619.00      | -20.6%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                        |                |              | 2,119,853.00                 | 1,779,509.00      | -16.1%                |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 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        | 2,080,333.00                 | 1,779,509.00      | -14.5%                |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 39,520.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 2,119,853.00                 | 1,779,509.00      | -16.1%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 2,016,182.00                 | 1,674,328.00      | -17.0%                |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 103,671.00                   | 105,181.00        | 1.5%                  |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                          | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                      | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 2,119,853.00                 | 1,779,509.00      | -16.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 0.00                         | 0.00              | 0.0%                  |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 0.00                         | 0.00              | 0.0%                  |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                    |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                         |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                             |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                               |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 1) LCFF Sources                                                                                               |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                            |                | 8100-8299               | 6,612,526.00                 | 7,037,892.00      | 6.4%                  |
| 3) Other State Revenue                                                                                        |                | 8300-8599               | 1,561,945.00                 | 1,614,827.00      | 3.4%                  |
| 4) Other Local Revenue                                                                                        |                | 8600-8799               | 125,771.00                   | 158,184.00        | 25.8%                 |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 8,300,242.00                 | 8,810,903.00      | 6.2%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 3,254,554.00                 | 3,163,882.00      | -2.8%                 |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 1,491,348.00                 | 1,526,087.00      | 2.3%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 3,971,727.00                 | 3,778,500.00      | -4.9%                 |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 667,925.00                   | 461,100.00        | -31.0%                |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 1,118,000.00                 | 1,316,000.00      | 17.7%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 327,111.00                   | 350,707.00        | 7.2%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 10,830,665.00                | 10,596,276.00     | -2.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,530,423.00)               | (1,785,373.00)    | -29.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (2,530,423.00)               | (1,785,373.00)    | -29.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 5,208,772.95                 | 2,678,349.95      | -48.6%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 5,208,772.95                 | 2,678,349.95      | -48.6%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 5,208,772.95                 | 2,678,349.95      | -48.6%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 2,678,349.95                 | 892,976.95        | -66.7%                |
| 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                    | 2,678,349.95                 | 892,976.95        | -66.7%                |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties                                               |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b><br>(G10 + H2) - (I6 + J2)          |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 6,140,281.00                 | 6,526,920.00      | 6.3%                  |
| Donated Food Commodities                                 |                | 8221         | 472,245.00                   | 510,972.00        | 8.2%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 6,612,526.00                 | 7,037,892.00      | 6.4%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 1,561,945.00                 | 1,614,827.00      | 3.4%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 1,561,945.00                 | 1,614,827.00      | 3.4%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 14,360.00                    | 13,203.00         | -8.1%                 |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 105,900.00                   | 139,470.00        | 31.7%                 |
| 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         | 5,511.00                     | 5,511.00          | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 125,771.00                   | 158,184.00        | 25.8%                 |
| TOTAL, REVENUES                                          |                |              | 8,300,242.00                 | 8,810,903.00      | 6.2%                  |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 2,810,030.00                 | 2,717,782.00      | -3.3%                 |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 170,674.00                   | 171,931.00        | 0.7%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 273,850.00                   | 274,169.00        | 0.1%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                 | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|-------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 3,254,554.00                 | 3,163,882.00      | -2.8%                 |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                        |                | 3201-3202    | 802,006.00                   | 783,766.00        | -2.3%                 |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 248,985.00                   | 242,031.00        | -2.8%                 |
| Health and Welfare Benefits                                 |                | 3401-3402    | 378,937.00                   | 432,267.00        | 14.1%                 |
| Unemployment Insurance                                      |                | 3501-3502    | 1,633.00                     | 1,580.00          | -3.2%                 |
| Workers' Compensation                                       |                | 3601-3602    | 59,787.00                    | 66,443.00         | 11.1%                 |
| 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                                    |                |              | 1,491,348.00                 | 1,526,087.00      | 2.3%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 396,791.00                   | 386,000.00        | -2.7%                 |
| Noncapitalized Equipment                                    |                | 4400         | 129,500.00                   | 119,500.00        | -7.7%                 |
| Food                                                        |                | 4700         | 3,445,436.00                 | 3,273,000.00      | -5.0%                 |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 3,971,727.00                 | 3,778,500.00      | -4.9%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 24,075.00                    | 24,050.00         | -0.1%                 |
| Dues and Memberships                                        |                | 5300         | 3,000.00                     | 3,000.00          | 0.0%                  |
| Insurance                                                   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 5,100.00                     | 5,100.00          | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 359,000.00                   | 180,000.00        | -49.9%                |
| 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         | 261,400.00                   | 233,600.00        | -10.6%                |
| Communications                                              |                | 5900         | 15,350.00                    | 15,350.00         | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 667,925.00                   | 461,100.00        | -31.0%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment                                                   |                | 6400         | 1,118,000.00                 | 1,316,000.00      | 17.7%                 |
| 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                                       |                |              | 1,118,000.00                 | 1,316,000.00      | 17.7%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 327,111.00                   | 350,707.00        | 7.2%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 327,111.00                   | 350,707.00        | 7.2%                  |
| TOTAL, EXPENDITURES                                         |                |              | 10,830,665.00                | 10,596,276.00     | -2.2%                 |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>                                              |                |              |                              |                   |                       |
| Other Sources                                               |                |              |                              |                   |                       |

| Description                                             | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 1) LCFF Sources                                                                                                |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue                                                                                             |                | 8100-8299        | 6,612,526.00                 | 7,037,892.00      | 6.4%                  |
| 3) Other State Revenue                                                                                         |                | 8300-8599        | 1,561,945.00                 | 1,614,827.00      | 3.4%                  |
| 4) Other Local Revenue                                                                                         |                | 8600-8799        | 125,771.00                   | 158,184.00        | 25.8%                 |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 8,300,242.00                 | 8,810,903.00      | 6.2%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 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      |                  | 10,498,454.00                | 10,240,469.00     | -2.5%                 |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                          | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                      | 7000-7999      |                  | 327,111.00                   | 350,707.00        | 7.2%                  |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 5,100.00                     | 5,100.00          | 0.0%                  |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 10,830,665.00                | 10,596,276.00     | -2.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (2,530,423.00)               | (1,785,373.00)    | -29.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | (2,530,423.00)               | (1,785,373.00)    | -29.4%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 5,208,772.95                 | 2,678,349.95      | -48.6%                |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 5,208,772.95                 | 2,678,349.95      | -48.6%                |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 5,208,772.95                 | 2,678,349.95      | -48.6%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 2,678,349.95                 | 892,976.95        | -66.7%                |
| 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             | 2,678,349.95                 | 892,976.95        | -66.7%                |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                    |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                         |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                             |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                               |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description                                                                                                  | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 2,678,349.71                    | 892,976.71        |
| 7033                      | Child Nutrition: School Food Best Practices Apportionment                                                    | .24                             | .24               |
| Total, Restricted Balance |                                                                                                              | 2,678,349.95                    | 892,976.95        |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 591,571.00                   | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 591,571.00                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 5,000.00                     | 5,000.00          | 0.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 5,468,249.00                 | 569,938.00        | -89.6%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 5,473,249.00                 | 574,938.00        | -89.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,881,678.00)               | (574,938.00)      | -88.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 1) Interfund Transfers                                                                                        |                |                         |                              |                   |                       |
| a) Transfers In                                                                                               |                | 8900-8929               | 4,722,278.00                 | 319,938.00        | -93.2%                |
| b) Transfers Out                                                                                              |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                         |                |                         |                              |                   |                       |
| a) Sources                                                                                                    |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                       |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                              |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                        |                |                         | 4,722,278.00                 | 319,938.00        | -93.2%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (159,400.00)                 | (255,000.00)      | 60.0%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 2,963,505.11                 | 2,804,105.11      | -5.4%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 2,963,505.11                 | 2,804,105.11      | -5.4%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 2,963,505.11                 | 2,804,105.11      | -5.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 2,804,105.11                 | 2,549,105.11      | -9.1%                 |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 2,804,105.11                 | 2,549,105.11      | -9.1%                 |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties                                               |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b><br>(G10 + H2) - (I6 + J2)             |                |              | 0.00                         |                   |                       |
| <b>LCFF SOURCES</b>                                         |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue                                         |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 495,971.00                   | 0.00              | -100.0%               |
| Sales                                                       |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                    |                | 8660         | 95,600.00                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                         |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 591,571.00                   | 0.00              | -100.0%               |
| TOTAL, REVENUES                                             |                |              | 591,571.00                   | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS                                                        |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                        |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternativ e                                 |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                             |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |

| Description                                                 | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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%                  |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| 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         | 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         | 5,000.00                     | 5,000.00          | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 5,000.00                     | 5,000.00          | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land Improvements                                           |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 5,218,249.00                 | 319,938.00        | -93.9%                |
| Equipment                                                   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 250,000.00                   | 250,000.00        | 0.0%                  |
| Lease Assets                                                |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets                                         |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 5,468,249.00                 | 569,938.00        | -89.6%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| 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                                         |                |              | 5,473,249.00                 | 574,938.00        | -89.5%                |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                     |                | 8919         | 4,722,278.00                 | 319,938.00        | -93.2%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 4,722,278.00                 | 319,938.00        | -93.2%                |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>                                              |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                 |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                        |                |              |                              |                   |                       |
| 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)     |                |              | 4,722,278.00                 | 319,938.00        | -93.2%                |

| Description                                                                                                    | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 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        | 591,571.00                   | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 591,571.00                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 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      |                  | 5,473,249.00                 | 574,938.00        | -89.5%                |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 5,473,249.00                 | 574,938.00        | -89.5%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (4,881,678.00)               | (574,938.00)      | -88.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 1) Interfund Transfers                                                                                         |                |                  |                              |                   |                       |
| a) Transfers In                                                                                                |                | 8900-8929        | 4,722,278.00                 | 319,938.00        | -93.2%                |
| b) Transfers Out                                                                                               |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses                                                                                          |                |                  |                              |                   |                       |
| a) Sources                                                                                                     |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses                                                                                                        |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions                                                                                               |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES                                                                         |                |                  | 4,722,278.00                 | 319,938.00        | -93.2%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | (159,400.00)                 | (255,000.00)      | 60.0%                 |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 2,963,505.11                 | 2,804,105.11      | -5.4%                 |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 2,963,505.11                 | 2,804,105.11      | -5.4%                 |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 2,963,505.11                 | 2,804,105.11      | -5.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 2,804,105.11                 | 2,549,105.11      | -9.1%                 |
| Components of Ending Fund Balance                                                                              |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                                |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                 |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                         |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                     |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                  |                | 9740             | 2,804,105.11                 | 2,549,105.11      | -9.1%                 |
| c) Committed                                                                                                   |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                     |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                         |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                    |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                         |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                             |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                               |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 2,804,105.11                    | 2,549,105.11      |
| Total, Restricted Balance |                        | 2,804,105.11                    | 2,549,105.11      |

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| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 841.00                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 841.00                       | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 841.00                       | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 841.00                       | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 27,995.45                    | 28,836.45         | 3.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 27,995.45                    | 28,836.45         | 3.0%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 27,995.45                    | 28,836.45         | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 28,836.45                    | 28,836.45         | 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                    | 28,836.45                    | 28,836.45         | 0.0%                  |
| As committed by Board action on 6/26/2024                                                                     | 0000           | 9760                    | 28,836.45                    |                   |                       |
| As committed by Board action                                                                                  | 0000           | 9760                    |                              | 28,836.45         |                       |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties                                               |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |

| Description                                                  | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|--------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) in Revolving Cash Account                                 |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                                 |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                              |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                               |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                       |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                    |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                      |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                          |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                            |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                        |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                        |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                       |                |              | 0.00                         |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue                                          |                |              |                              |                   |                       |
| Sales                                                        |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                     |                | 8660         | 841.00                       | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 841.00                       | 0.00              | -100.0%               |
| TOTAL, REVENUES                                              |                |              | 841.00                       | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>                                               |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs              |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                         |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                             |                |                  |                              |                   |                       |
| 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        | 841.00                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                             |                |                  | 841.00                       | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                 | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                              | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                              | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                          | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                          | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                      | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                              | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                 | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                        |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 841.00                       | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                         |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                     |                |                  | 841.00                       | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                               |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                      |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                    |                | 9791             | 27,995.45                    | 28,836.45         | 3.0%                  |
| b) Audit Adjustments                                                                                           |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                          |                |                  | 27,995.45                    | 28,836.45         | 3.0%                  |
| d) Other Restatements                                                                                          |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                      |                |                  | 27,995.45                    | 28,836.45         | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                           |                |                  | 28,836.45                    | 28,836.45         | 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             | 28,836.45                    | 28,836.45         | 0.0%                  |
| As committed by Board action on 6/26/2024                                                                      | 0000           | 9760             | 28,836.45                    |                   |                       |
| As committed by Board action                                                                                   | 0000           | 9760             |                              | 28,836.45         |                       |
| d) Assigned                                                                                                    |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                         |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                             |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                               |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 81,371.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 81,371.00                    | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 80,000.00                    | 0.00              | -100.0%               |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 2,625,244.00                 | 81,371.00         | -96.9%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 2,705,244.00                 | 81,371.00         | -97.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,623,873.00)               | (81,371.00)       | -96.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (2,623,873.00)               | (81,371.00)       | -96.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 2,705,244.98                 | 81,371.98         | -97.0%                |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 2,705,244.98                 | 81,371.98         | -97.0%                |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 2,705,244.98                 | 81,371.98         | -97.0%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 81,371.98                    | .98               | -100.0%               |
| 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                    | 81,371.98                    | .98               | -100.0%               |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| 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         | 81,371.00                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                         |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 81,371.00                    | 0.00              | -100.0%               |
| TOTAL, REVENUES                                             |                |              | 81,371.00                    | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                     | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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%                  |
| <b>EMPLOYEE BENEFITS</b>                                                        |                |              |                              |                   |                       |
| STRS                                                                            |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                                            |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternativ e                                                     |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                                     |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                                          |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                                           |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                                                 |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                                          |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                                         |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| 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         | 80,000.00                    | 0.00              | -100.0%               |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 80,000.00                    | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| Land                                                                            |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements                                                               |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                                         |                | 6200         | 2,625,244.00                 | 81,371.00         | -96.9%                |
| 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                                                           |                |              | 2,625,244.00                 | 81,371.00         | -96.9%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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                                                             |                |              | 2,705,244.00                 | 81,371.00         | -97.0%                |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                         |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                  |                |              |                              |                   |                       |

| Description                                             | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 81,371.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 81,371.00                    | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 2,705,244.00                 | 81,371.00         | -97.0%                |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 2,705,244.00                 | 81,371.00         | -97.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (2,623,873.00)               | (81,371.00)       | -96.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | (2,623,873.00)               | (81,371.00)       | -96.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 2,705,244.98                 | 81,371.98         | -97.0%                |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 2,705,244.98                 | 81,371.98         | -97.0%                |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 2,705,244.98                 | 81,371.98         | -97.0%                |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 81,371.98                    | .98               | -100.0%               |
| 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             | 81,371.98                    | .98               | -100.0%               |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 81,371.98                       | .98               |
| Total, Restricted Balance |                        | 81,371.98                       | .98               |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 72,147.00                    | 35,000.00         | -51.5%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 72,147.00                    | 35,000.00         | -51.5%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 35,000.00                    | 35,000.00         | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 35,000.00                    | 35,000.00         | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 37,147.00                    | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 37,147.00                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 1,232,172.68                 | 1,269,319.68      | 3.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 1,232,172.68                 | 1,269,319.68      | 3.0%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 1,232,172.68                 | 1,269,319.68      | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 1,269,319.68                 | 1,269,319.68      | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 1,269,319.68                 | 1,269,319.68      | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 0.00                         |                   |                       |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| 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         | 37,147.00                    | 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         | 35,000.00                    | 35,000.00         | 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                                  |                |              | 72,147.00                    | 35,000.00         | -51.5%                |
| TOTAL, REVENUES                                             |                |              | 72,147.00                    | 35,000.00         | -51.5%                |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                     | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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%                  |
| <b>EMPLOYEE BENEFITS</b>                                                        |                |              |                              |                   |                       |
| 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%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                                             |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                                          |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                                        |                | 4400         | 35,000.00                    | 35,000.00         | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 35,000.00                    | 35,000.00         | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services                                                      |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                          |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                       |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                       |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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                                                             |                |              | 35,000.00                    | 35,000.00         | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                         |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                  |                |              |                              |                   |                       |

| Description                                             | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 72,147.00                    | 35,000.00         | -51.5%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 72,147.00                    | 35,000.00         | -51.5%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 35,000.00                    | 35,000.00         | 0.0%                  |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 35,000.00                    | 35,000.00         | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 37,147.00                    | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 37,147.00                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 1,232,172.68                 | 1,269,319.68      | 3.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 1,232,172.68                 | 1,269,319.68      | 3.0%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 1,232,172.68                 | 1,269,319.68      | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 1,269,319.68                 | 1,269,319.68      | 0.0%                  |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 1,269,319.68                 | 1,269,319.68      | 0.0%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                                                                  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2024-25<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 9010                      | Other Restricted Local | 1,269,319.68                    | 1,269,319.68      |
| Total, Restricted Balance |                        | 1,269,319.68                    | 1,269,319.68      |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 247.00                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 247.00                       | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 247.00                       | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 247.00                       | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 8,219.97                     | 8,466.97          | 3.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 8,219.97                     | 8,466.97          | 3.0%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 8,219.97                     | 8,466.97          | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 8,466.97                     | 8,466.97          | 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                    | 8,466.97                     | 8,466.97          | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 247.00                       | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 247.00                       | 0.00              | -100.0%               |
| TOTAL, REVENUES                                          |                |              | 247.00                       | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS                                                     |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                     |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                          |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                   |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                  |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                                                        | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>                                                          |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services                                                         |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                             |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                          |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                               |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                          |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                              |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications                                                                     |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                                              |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out                                                                |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues                                                 |                |              |                              |                   |                       |
| To Districts or Charter Schools                                                    |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices                                                                  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs                                                                            |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                                              |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                                       |                |              |                              |                   |                       |
| Debt Service - Interest                                                            |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                                     |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                                         |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                      |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                                     |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                                          |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                     |                |              |                              |                   |                       |
| Proceeds                                                                           |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets                                           |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources                                                                      |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                                    |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                                            |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                                        |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                                  |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                                               |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                                        |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                                                 |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                                             | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>USES</b>                                             |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 247.00                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 247.00                       | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                             | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                             | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                         | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                         | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                 | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                     | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                             | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 247.00                       | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 247.00                       | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 8,219.97                     | 8,466.97          | 3.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 8,219.97                     | 8,466.97          | 3.0%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 8,219.97                     | 8,466.97          | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 8,466.97                     | 8,466.97          | 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             | 8,466.97                     | 8,466.97          | 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<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 41.00                        | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 41.00                        | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 41.00                        | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 41.00                        | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 1,362.30                     | 1,403.30          | 3.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 1,362.30                     | 1,403.30          | 3.0%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 1,362.30                     | 1,403.30          | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 1,403.30                     | 1,403.30          | 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                    | 1,403.30                     | 1,403.30          | 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%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| 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         | 41.00                        | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                         |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 41.00                        | 0.00              | -100.0%               |
| TOTAL, REVENUES                                             |                |              | 41.00                        | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| 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%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services                                                      |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                          |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                       |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                       |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out                                                             |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues                                              |                |              |                              |                   |                       |
| To Districts or Charter Schools                                                 |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices                                                               |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs                                                                         |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                                           |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service                                                                    |                |              |                              |                   |                       |
| Debt Service - Interest                                                         |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                                  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                                   |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                  |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 41.00                        | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 41.00                        | 0.00              | -100.0%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 1) Instruction                                                                                                | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services                                                                             | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services                                                                                             | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services                                                                                         | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services                                                                                         | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                 | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                     | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                             | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 41.00                        | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 41.00                        | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 1,362.30                     | 1,403.30          | 3.0%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 1,362.30                     | 1,403.30          | 3.0%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 1,362.30                     | 1,403.30          | 3.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 1,403.30                     | 1,403.30          | 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             | 1,403.30                     | 1,403.30          | 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<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 5,599,487.00                 | 5,599,487.00      | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 5,599,487.00                 | 5,599,487.00      | 0.0%                  |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>7400-7499 | 5,938,295.00                 | 5,938,295.00      | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs                                                                  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES                                                                                        |                |                         | 5,938,295.00                 | 5,938,295.00      | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (338,808.00)                 | (338,808.00)      | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | (338,808.00)                 | (338,808.00)      | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 4,804,932.00                 | 4,466,124.00      | -7.1%                 |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 4,804,932.00                 | 4,466,124.00      | -7.1%                 |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 4,804,932.00                 | 4,466,124.00      | -7.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 4,466,124.00                 | 4,127,316.00      | -7.6%                 |
| 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                    | 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                    | 4,466,124.00                 | 4,127,316.00      | -7.6%                 |
| For bond redemption                                                                                           | 0000           | 9780                    | 4,466,124.00                 |                   |                       |
| For bond redemption                                                                                           | 0000           | 9780                    |                              | 4,127,316.00      |                       |
| e) Unassigned/Unappropriated                                                                                  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 1) Cash                                                                                                       |                |                         |                              |                   |                       |
| a) in County Treasury                                                                                         |                | 9110                    | 4,996,302.00                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                                                           |                | 9111                    | (191,370.00)                 |                   |                       |
| b) in Banks                                                                                                   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account                                                                                  |                | 9130                    | 0.00                         |                   |                       |

| Description                                                | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| d) with Fiscal Agent/Trustee                               |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                            |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                             |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                     |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                             |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                    |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                    |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                    |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                        |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                          |                |              | 4,804,932.00                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                          |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                      |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                           |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                      |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)        |                |              | 4,804,932.00                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other Federal Revenue                                  |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                              |                   |                       |
| Tax Relief Subventions                                     |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                  |                |              |                              |                   |                       |
| Homeowners' Exemptions                                     |                | 8571         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu Taxes                            |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                              |                   |                       |
| Other Local Revenue                                        |                |              |                              |                   |                       |
| County and District Taxes                                  |                |              |                              |                   |                       |
| Voted Indebtedness Levies                                  |                |              |                              |                   |                       |
| Secured Roll                                               |                | 8611         | 4,845,611.00                 | 4,845,611.00      | 0.0%                  |
| Unsecured Roll                                             |                | 8612         | 566,659.00                   | 566,659.00        | 0.0%                  |
| Prior Years' Taxes                                         |                | 8613         | 59,369.00                    | 59,369.00         | 0.0%                  |
| Supplemental Taxes                                         |                | 8614         | 86,379.00                    | 86,379.00         | 0.0%                  |
| Penalties and Interest from Delinquent Non-LCFF Taxes      |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                   |                | 8660         | 41,469.00                    | 41,469.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                        |                |              |                              |                   |                       |
| All Other Local Revenue                                    |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                     |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 5,599,487.00                 | 5,599,487.00      | 0.0%                  |
| TOTAL, REVENUES                                            |                |              | 5,599,487.00                 | 5,599,487.00      | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Debt Service                                               |                |              |                              |                   |                       |
| Bond Redemptions                                           |                | 7433         | 1,780,018.00                 | 1,780,018.00      | 0.0%                  |
| Bond Interest and Other Service Charges                    |                | 7434         | 4,158,277.00                 | 4,158,277.00      | 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) |                |              | 5,938,295.00                 | 5,938,295.00      | 0.0%                  |
| TOTAL, EXPENDITURES                                        |                |              | 5,938,295.00                 | 5,938,295.00      | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |

| Description                                             | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS IN</b>                           |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                 |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| To: General Fund                                        |                | 7614         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>                                          |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 5,599,487.00                 | 5,599,487.00      | 0.0%                  |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 5,599,487.00                 | 5,599,487.00      | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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 | 5,938,295.00                 | 5,938,295.00      | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 5,938,295.00                 | 5,938,295.00      | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (338,808.00)                 | (338,808.00)      | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | (338,808.00)                 | (338,808.00)      | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 4,804,932.00                 | 4,466,124.00      | -7.1%                 |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 4,804,932.00                 | 4,466,124.00      | -7.1%                 |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 4,804,932.00                 | 4,466,124.00      | -7.1%                 |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 4,466,124.00                 | 4,127,316.00      | -7.6%                 |
| 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             | 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             | 4,466,124.00                 | 4,127,316.00      | -7.6%                 |
| For bond redemption                                                                                           | 0000           | 9780             | 4,466,124.00                 |                   |                       |
| For bond redemption                                                                                           | 0000           | 9780             |                              | 4,127,316.00      |                       |
| 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<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

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| Description                                                                                                   | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                         |                              |                   |                       |
| 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               | 5,457.00                     | 1,100.00          | -79.8%                |
| 5) TOTAL, REVENUES                                                                                            |                |                         | 5,457.00                     | 1,100.00          | -79.8%                |
| <b>B. EXPENDITURES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                      |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                        |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits                                                                                          |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies                                                                                         |                | 4000-4999               | 1,500.00                     | 1,500.00          | 0.0%                  |
| 5) Services and Other Operating Expenditures                                                                  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay                                                                                             |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                        |                | 7100-7299,<br>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                                                                                        |                |                         | 1,500.00                     | 1,500.00          | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 3,957.00                     | (400.00)          | -110.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                         | 3,957.00                     | (400.00)          | -110.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791                    | 181,541.01                   | 185,498.01        | 2.2%                  |
| b) Audit Adjustments                                                                                          |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                         | 181,541.01                   | 185,498.01        | 2.2%                  |
| d) Other Restatements                                                                                         |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                         | 181,541.01                   | 185,498.01        | 2.2%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                         | 185,498.01                   | 185,098.01        | -0.2%                 |
| Components of Ending Fund Balance                                                                             |                |                         |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                         |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                         |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments                                                                                             |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                         |                              |                   |                       |
| Other Assignments                                                                                             |                | 9780                    | 185,498.01                   | 185,098.01        | -0.2%                 |
| For budget contingency                                                                                        | 0000           | 9780                    | 185,498.01                   |                   |                       |
| For budget contingency                                                                                        | 0000           | 9780                    |                              | 185,098.01        |                       |
| e) Unassigned/Unappropriated                                                                                  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties                                                                            |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                                                                              |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>                                                                                              |                |                         |                              |                   |                       |
| 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                         |                   |                       |

| Description                                              | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| d) with Fiscal Agent/Trustee                             |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments                                           |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores                                                |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                        |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              | 0.00                         |                   |                       |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales                                                    |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest                                                 |                | 8660         | 5,457.00                     | 1,100.00          | -79.8%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 5,457.00                     | 1,100.00          | -79.8%                |
| TOTAL, REVENUES                                          |                |              | 5,457.00                     | 1,100.00          | -79.8%                |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| 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%                  |

| Description                                                                     | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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%                  |
| <b>BOOKS AND SUPPLIES</b>                                                       |                |              |                              |                   |                       |
| 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         | 1,500.00                     | 1,500.00          | 0.0%                  |
| Noncapitalized Equipment                                                        |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food                                                                            |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                                       |                |              | 1,500.00                     | 1,500.00          | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services                                                      |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                                          |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships                                                            |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance                                                                       |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                                            |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                                       |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                                           |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications                                                                  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                                           |                |              |                              |                   |                       |
| 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%                  |
| TOTAL, CAPITAL OUTLAY                                                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                                         |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES                                                             |                |              | 1,500.00                     | 1,500.00          | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                                      |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS OUT</b>                                                  |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                                        |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                                       |                |              |                              |                   |                       |
| <b>SOURCES</b>                                                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                                                     |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                                            |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                                        |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                                          |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                                        |                |              | 0.00                         | 0.00              | 0.0%                  |

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

| Description                                                                                                   | Function Codes | Object Codes     | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|---------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                            |                |                  |                              |                   |                       |
| 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        | 5,457.00                     | 1,100.00          | -79.8%                |
| 5) TOTAL, REVENUES                                                                                            |                |                  | 5,457.00                     | 1,100.00          | -79.8%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>                                                                    |                |                  |                              |                   |                       |
| 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      |                  | 1,500.00                     | 1,500.00          | 0.0%                  |
| 5) Community Services                                                                                         | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise                                                                                                 | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration                                                                                     | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services                                                                                             | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo                                                                                                | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES                                                                                       |                |                  | 1,500.00                     | 1,500.00          | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 3,957.00                     | (400.00)          | -110.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                        |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                                                    |                |                  | 3,957.00                     | (400.00)          | -110.1%               |
| <b>F. FUND BALANCE, RESERVES</b>                                                                              |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance                                                                                     |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                   |                | 9791             | 181,541.01                   | 185,498.01        | 2.2%                  |
| b) Audit Adjustments                                                                                          |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                         |                |                  | 181,541.01                   | 185,498.01        | 2.2%                  |
| d) Other Restatements                                                                                         |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                                                     |                |                  | 181,541.01                   | 185,498.01        | 2.2%                  |
| 2) Ending Balance, June 30 (E + F1e)                                                                          |                |                  | 185,498.01                   | 185,098.01        | -0.2%                 |
| Components of Ending Fund Balance                                                                             |                |                  |                              |                   |                       |
| a) Nonspendable                                                                                               |                |                  |                              |                   |                       |
| Revolving Cash                                                                                                |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores                                                                                                        |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items                                                                                                 |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others                                                                                                    |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted                                                                                                 |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed                                                                                                  |                |                  |                              |                   |                       |
| Stabilization Arrangements                                                                                    |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                                                                        |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned                                                                                                   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)                                                                        |                | 9780             | 185,498.01                   | 185,098.01        | -0.2%                 |
| For budget contingency                                                                                        | 0000           | 9780             | 185,498.01                   |                   |                       |
| For budget contingency                                                                                        | 0000           | 9780             |                              | 185,098.01        |                       |
| 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<br>Estimated<br>Actuals | 2025-26<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

| Description                                                                                               | Resource Codes | Object Codes            | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------------------------------------------------------|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                        |                |                         |                              |                   |                       |
| 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               | 56,307.00                    | 121,283.00        | 115.4%                |
| 5) TOTAL, REVENUES                                                                                        |                |                         | 56,307.00                    | 121,283.00        | 115.4%                |
| <b>B. EXPENSES</b>                                                                                        |                |                         |                              |                   |                       |
| 1) Certificated Salaries                                                                                  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries                                                                                    |                | 2000-2999               | 18,000.00                    | 18,000.00         | 0.0%                  |
| 3) Employee Benefits                                                                                      |                | 3000-3999               | 8,725.00                     | 8,775.00          | 0.6%                  |
| 4) Books and Supplies                                                                                     |                | 4000-4999               | 58,163.00                    | 47,000.00         | -19.2%                |
| 5) Services and Other Operating Expenses                                                                  |                | 5000-5999               | 3,020.00                     | 3,020.00          | 0.0%                  |
| 6) Depreciation and Amortization                                                                          |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)                                                    |                | 7100-7299,<br>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                                                                                        |                |                         | 87,908.00                    | 76,795.00         | -12.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (31,601.00)                  | 44,488.00         | -240.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                    |                |                         |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>                                                |                |                         | (31,601.00)                  | 44,488.00         | -240.8%               |
| <b>F. NET POSITION</b>                                                                                    |                |                         |                              |                   |                       |
| 1) Beginning Net Position                                                                                 |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                               |                | 9791                    | 98,090.63                    | 66,489.63         | -32.2%                |
| b) Audit Adjustments                                                                                      |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                     |                |                         | 98,090.63                    | 66,489.63         | -32.2%                |
| d) Other Restatements                                                                                     |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                                                            |                |                         | 98,090.63                    | 66,489.63         | -32.2%                |
| 2) Ending Net Position, June 30 (E + F1e)                                                                 |                |                         | 66,489.63                    | 110,977.63        | 66.9%                 |
| 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                    | 66,489.63                    | 110,977.63        | 66.9%                 |
| <b>G. ASSETS</b>                                                                                          |                |                         |                              |                   |                       |
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>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                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>                                   |                |              |                              |                   |                       |
| Net Position, June 30 (G11 + H2) - (I7 + J2)             |                |              | 0.00                         |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 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%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| 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         | 3,307.00                     | 3,283.00          | -0.7%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 53,000.00                    | 118,000.00        | 122.6%                |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 56,307.00                    | 121,283.00        | 115.4%                |
| TOTAL, REVENUES                                          |                |              | 56,307.00                    | 121,283.00        | 115.4%                |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |

| Description                                               | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|-----------------------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Support Salaries                               |                | 2200         | 4,000.00                     | 4,000.00          | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                   |                | 2400         | 14,000.00                    | 14,000.00         | 0.0%                  |
| Other Classified Salaries                                 |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 18,000.00                    | 18,000.00         | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| STRS                                                      |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS                                                      |                | 3201-3202    | 4,869.00                     | 4,827.00          | -0.9%                 |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 1,377.00                     | 1,377.00          | 0.0%                  |
| Health and Welfare Benefits                               |                | 3401-3402    | 2,138.00                     | 2,184.00          | 2.2%                  |
| Unemployment Insurance                                    |                | 3501-3502    | 9.00                         | 9.00              | 0.0%                  |
| Workers' Compensation                                     |                | 3601-3602    | 332.00                       | 378.00            | 13.9%                 |
| OPEB, Allocated                                           |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 8,725.00                     | 8,775.00          | 0.6%                  |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 44,597.00                    | 45,000.00         | 0.9%                  |
| Noncapitalized Equipment                                  |                | 4400         | 13,566.00                    | 2,000.00          | -85.3%                |
| Food                                                      |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 58,163.00                    | 47,000.00         | -19.2%                |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>              |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 350.00                       | 350.00            | 0.0%                  |
| Dues and Memberships                                      |                | 5300         | 170.00                       | 170.00            | 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         | 2,500.00                     | 2,500.00          | 0.0%                  |
| Communications                                            |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES              |                |              | 3,020.00                     | 3,020.00          | 0.0%                  |
| <b>DEPRECIATION AND AMORTIZATION</b>                      |                |              |                              |                   |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>          |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                   |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS          |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENSES                                           |                |              | 87,908.00                    | 76,795.00         | -12.6%                |
| <b>INTERFUND TRANSFERS</b>                                |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                            |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                 |                |              |                              |                   |                       |
| <b>SOURCES</b>                                            |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>                                               |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs           |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES                                           |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description                              | Resource Codes | Object Codes | 2024-25<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|------------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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<br>Estimated Actuals | 2025-26<br>Budget | Percent<br>Difference |
|------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>                                                                                         |                |                  |                              |                   |                       |
| 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        | 56,307.00                    | 121,283.00        | 115.4%                |
| 5) TOTAL, REVENUES                                                                                         |                |                  | 56,307.00                    | 121,283.00        | 115.4%                |
| <b>B. EXPENSES (Objects 1000-7999)</b>                                                                     |                |                  |                              |                   |                       |
| 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      |                  | 87,908.00                    | 76,795.00         | -12.6%                |
| 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                                                                                        |                |                  | 87,908.00                    | 76,795.00         | -12.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (31,601.00)                  | 44,488.00         | -240.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>                                                                     |                |                  |                              |                   |                       |
| 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%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>                                                 |                |                  | (31,601.00)                  | 44,488.00         | -240.8%               |
| <b>F. NET POSITION</b>                                                                                     |                |                  |                              |                   |                       |
| 1) Beginning Net Position                                                                                  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited                                                                                |                | 9791             | 98,090.63                    | 66,489.63         | -32.2%                |
| b) Audit Adjustments                                                                                       |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                                                                      |                |                  | 98,090.63                    | 66,489.63         | -32.2%                |
| d) Other Restatements                                                                                      |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                                                             |                |                  | 98,090.63                    | 66,489.63         | -32.2%                |
| 2) Ending Net Position, June 30 (E + F1e)                                                                  |                |                  | 66,489.63                    | 110,977.63        | 66.9%                 |
| 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             | 66,489.63                    | 110,977.63        | 66.9%                 |

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

Budget, July 1  
Budget 2025-26

**Technical Review Checks**

Phase - All

Display - All Technical Checks

Hawthorne Elementary

Los Angeles County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Fatal)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Fatal)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRA-FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRA-FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

|                                                                                                                                                                                                                                                                |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.                                                                                                                                                 | <b><u>Passed</u></b> |
| <b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.                                                                                                                                                        | <b><u>Passed</u></b> |
| <b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).                                                                 | <b><u>Passed</u></b> |
| <b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.                                                                                                                                                  | <b><u>Passed</u></b> |
| <b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. | <b><u>Passed</u></b> |
| <b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.                                                                                                                      | <b><u>Passed</u></b> |
| <b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.                                                                                                   | <b><u>Passed</u></b> |
| <b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.                                                        | <b><u>Passed</u></b> |
| <b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.                                                                    | <b><u>Passed</u></b> |
| <b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.                                                                                       | <b><u>Passed</u></b> |

## **SUPPLEMENTAL CHECKS**

|                                                                                                                                                                                                                                                                                           |                      |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>CB-BALANCE-ABOVE-MIN - (Warning)</b> - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).                                                                                                                                         | <b><u>Passed</u></b> |
| <b>CB-BUDGET-CERTIFY - (Fatal)</b> - In Form CB, the district checked the box relating to the required budget certifications.                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. | <b><u>Passed</u></b> |
| <b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.                                                             | <b><u>Passed</u></b> |

## **EXPORT VALIDATION CHECKS**

|                                                                                                                                                                                                                                                                                       |                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>BUDGET-CERT-PROVIDE - (Fatal)</b> - Budget Certification (Form CB) must be provided.                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) | <b><u>Passed</u></b> |

|                                                                                                                                                                                                                                                                                                                                                                                                            |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.                                                                                                                                                                                                                                                                                | <b><u>Passed</u></b> |
| <b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.                                                                                                                                                                                                                                                    | <b><u>Passed</u></b> |
| <b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.                                                                                                                                                                                                                                                        | <b><u>Passed</u></b> |
| <b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CS) has been provided.                                                                                                                                                                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.                                                                                                                                                                                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) | <b><u>Passed</u></b> |
| <b>VERSION-CHECK - (Warning)</b> - All versions are current.                                                                                                                                                                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>WK-COMP-CERT-PROVIDE - (Fatal)</b> - Workers' Compensation Certification (Form CC) must be provided.                                                                                                                                                                                                                                                                                                    | <b><u>Passed</u></b> |

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

Hawthorne Elementary

Los Angeles County

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

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

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

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

**IMPORT CHECKS**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

|                                                                                                                                                                                                                                                                                                                                                      |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>CHK-RES6500XOBJ8091 - (Fatal)</b> - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).                                                                                                                                                  | <b><u>Passed</u></b> |
| <b>CHK-RESOURCExOBJECTA - (Warning)</b> - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.                                                                                                                                                                            | <b><u>Passed</u></b> |
| <b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.                                                                                                                                                                                                     | <b><u>Passed</u></b> |
| <b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.                                                                                                                                                                                                                              | <b><u>Passed</u></b> |
| <b>PY-EFB=CY-BFB - (Fatal)</b> - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).                                                                                                                                                              | <b><u>Passed</u></b> |
| <b>PY-EFB=CY-BFB-RES - (Fatal)</b> - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.                                                                                                                                              | <b><u>Passed</u></b> |
| <b>SPECIAL-ED-GOAL - (Fatal)</b> - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. | <b><u>Passed</u></b> |
| <b><u>GENERAL LEDGER CHECKS</u></b>                                                                                                                                                                                                                                                                                                                  |                      |
| <b>AR-AP-POSITIVE - (Warning)</b> - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.                                                                                                                 | <b><u>Passed</u></b> |
| <b>CEFB-POSITIVE - (Fatal)</b> - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.                                                                                                                                                                              | <b><u>Passed</u></b> |
| <b>CONTRIB-RESTR-REV - (Fatal)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.                                                                                                                                                                                                                                  | <b><u>Passed</u></b> |
| <b>CONTRIB-UNREST-REV - (Fatal)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.                                                                                                                                                                                                                               | <b><u>Passed</u></b> |
| <b>DUE-FROM=DUE-TO - (Fatal)</b> - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).                                                                                                                                                                                                                                   | <b><u>Passed</u></b> |
| <b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.                                                                                                                                                                                                                                    | <b><u>Passed</u></b> |
| <b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).                                                                                                                                                                                                             | <b><u>Passed</u></b> |
| <b>EXCESS-ASSIGN-REU - (Fatal)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).                                               | <b><u>Passed</u></b> |
| <b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.                                                                                                                                                                                                                        | <b><u>Passed</u></b> |
| <b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.                                                                                                                                                                                                                              | <b><u>Passed</u></b> |

|                                                                                                                                                                                                                                                                |                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| <b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).                                                                                                                           | <b><u>Passed</u></b> |
| <b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.                                                                                                                                      | <b><u>Passed</u></b> |
| <b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.                                                                                                                                     | <b><u>Passed</u></b> |
| <b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.                                                                                                                                                         | <b><u>Passed</u></b> |
| <b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.                                                                                                                                                       | <b><u>Passed</u></b> |
| <b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.                                                                                                                                                | <b><u>Passed</u></b> |
| <b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.                                                                                                                                                        | <b><u>Passed</u></b> |
| <b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).                                                                 | <b><u>Passed</u></b> |
| <b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.            | <b><u>Passed</u></b> |
| <b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.                                                                                                                                                  | <b><u>Passed</u></b> |
| <b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. | <b><u>Passed</u></b> |
| <b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.                                                                                                                      | <b><u>Passed</u></b> |
| <b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.                                                                                                   | <b><u>Passed</u></b> |
| <b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.                                                        | <b><u>Passed</u></b> |
| <b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.                                                                    | <b><u>Passed</u></b> |
| <b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.                                                                                       | <b><u>Passed</u></b> |
| <b><u>SUPPLEMENTAL CHECKS</u></b>                                                                                                                                                                                                                              |                      |
| <b>ASSET-ACCUM-DEPR-NEG - (Fatal)</b> - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.                                                                                       | <b><u>Passed</u></b> |
| <b>DEBT-ACTIVITY - (Informational)</b> - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.                                                                                | <b><u>Passed</u></b> |

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive.

**Passed**

## **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form A) must be provided.

**Passed**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

**Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

**Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**