

2025-26 Adopted Budget



Board Meeting of
June 18, 2025

Prepared by:
Patricia Núñez, Director of Fiscal Services

Vision:

Changing the World!

Inspired, Accomplished, Multilingual Global Citizens - In School and Beyond
In Oxnard School District, we nurture self-confident and empowered multilingual global citizens, strong in their multiple identities and potential, who achieve inspired levels of individual, community, and social accomplishment in school and beyond in their endeavors.

Mission:

IGNITE • TRANSFORM • NURTURE • EMBRACE

- **IGNITE** students' passions for learning and empower them to achieve brilliance.
- **TRANSFORM** our classroom and school expectations, relationships, and practices to more fully align with our values.
- **NURTURE** caring communities that develop students' full identities, linguistic/cultural/academic excellence, social-emotional health, and life potential.
- **EMBRACE** high-leverage services and approaches that translate our values into action.

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June 18, 2025

Members of the Board of Trustees:

Attached for your review and approval is the Oxnard School District's 2025-26 Adopted Budget. This budget outlines the District's projected financial position for the remainder of the 2024-25 school year and the upcoming 2025-26 fiscal year, as required by Education Code Section 42127.

The Adopted Budget meets the following requirements.

- Developed using state-adopted Criteria and Standards and includes expenditures aligned with the Local Control and Accountability Plan (LCAP).
- Adopted after a public hearing by the governing board, per Education Code Sections 33129, 42127, 52060, 52061, and 52062.
- Complies with Education Code Section 42127 regarding the ending fund balance.

This summary outlines the state budget outlook, the District's financial forecast, and key assumptions used to prepare revenue and expenditure projections.

California's Financial Outlook and the 2025 May Revision

On May 14, 2025, Governor Gavin Newsom released the updated state budget. California is still facing financial challenges, with the state projecting a \$12 billion deficit in its general fund. Even so, TK- 14 education remains a top priority. To help balance the budget while protecting school funding, the state is relying on one-time savings, delaying some payments, and lowering cost-of-living adjustments (COLAs) slightly.

What is in the May Revision and How it Affects Oxnard

- \$114.6 billion in Proposition 98 for TK–12 in 2025-26, slightly below 2024-25 due to slower revenue growth.
 - What it means for Oxnard: Our state funding will stay about the same, but we should not expect any major increases.
- COLA of 2.30% for LCFF and select programs, reduced from the earlier 2.43% estimate.
 - Impact on Oxnard: This is a small reduction, but it puts pressure on our budget. Costs, like staff yearly step and column salary increases and inflation are rising faster than the funding coming in.
- \$1.8 billion LCFF deferral from June 2026 to July 2026 to assist with state cash flow.
 - Impact on Oxnard: We have strong cash reserves, the one-month delay will not cause any issues for us—we're in a good position to manage the timing shift.
- \$2.1 billion in ongoing funding to support the implementation of the 10:1 student to adult ratio in Transitional Kindergarten (TK)

- Impact on Oxnard: We are expecting around \$1.07 million from this, which is quite a bit less than the \$1.46 million we saw in the Governor’s January proposal. Since there is still some uncertainty about whether this funding will actually go through, we have not included it in our 2025–26 budget just yet.
- \$4.515 billion in ongoing funding is proposed for the full implementation of the Expanded Learning Opportunities Program (ELOP), an increase from the previous \$4.435 billion.
 - Impact on Oxnard: No change here - we already qualify for the highest funding rate of \$2,750 per ADA thanks to our high unduplicated pupil percentage.
- \$378.6 million in one-time funding is maintained in the May Revision to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027–28 school year.
 - Impact on Oxnard: We could get about \$1.3 million. While this funding is more likely to stay in the final budget, it is not guaranteed yet, so we have not included it in our budget.
- \$1.7 billion in one-time funding for the Student Support and Professional Development Discretionary Block Grant, slightly reduced from the original \$1.8 billion. The funds remain flexible and can support a range of local needs, from student services to teacher training.
 - Impact on Oxnard: We could get receive around \$3 million, but like other one-time proposals, this funding still needs final approval—so it is not in our 2025–26 budget yet.

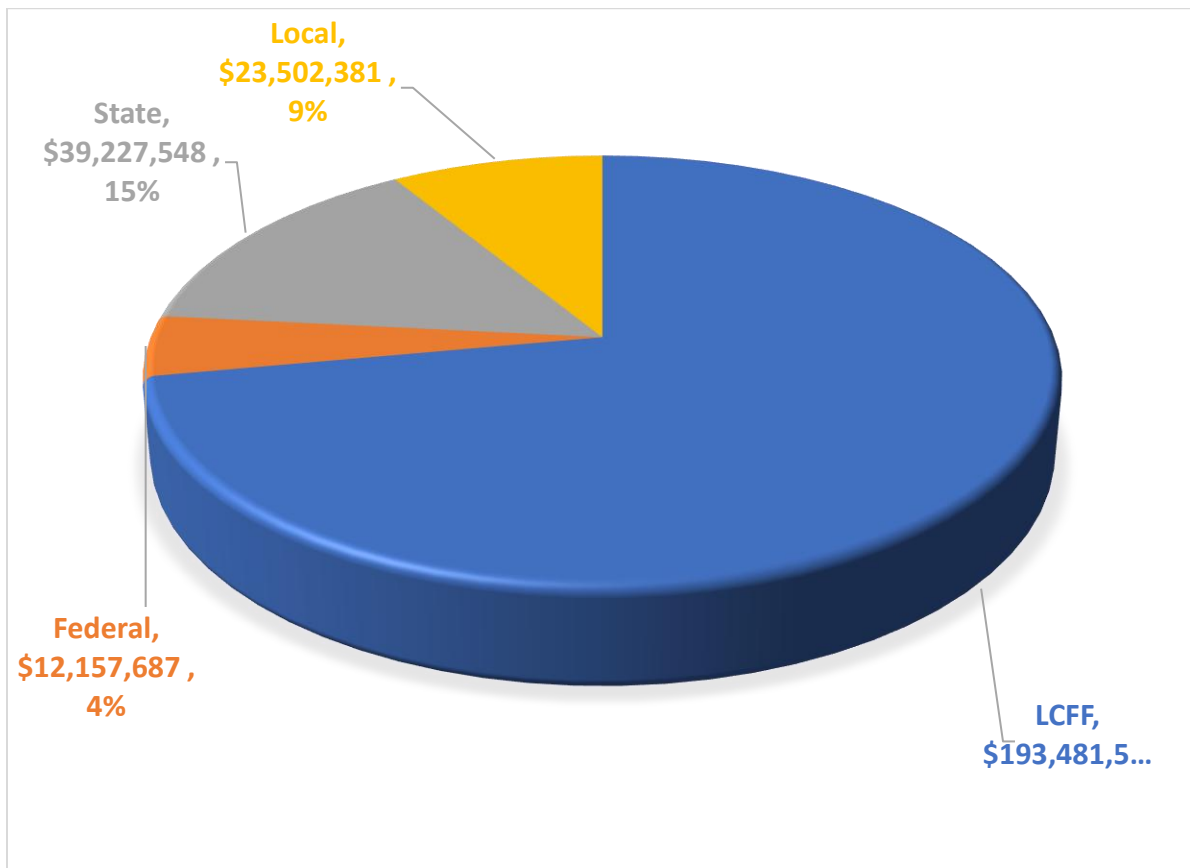
The May Revision keeps education funding mostly steady, which is good news, but several parts of the budget still are not final. A number of proposed one-time and ongoing funds need to be approved by the Legislature and the Governor before we can count on them.

Because of that, we are being careful with our 2025–26 budget. We are not including any funding that is not fairly certain. This helps us avoid making plans based on dollars that might not come through. As more information becomes available, we will continue to monitor developments closely and adjust our projections as needed to ensure we remain fiscally responsible and aligned with our priorities.

General Fund Revenue Components

For the 2025-26 fiscal year, the District is projecting total revenues of \$268.4 million coming from the following sources:

Local Control Funding Formula (LCFF)	\$ 193,481,588
Federal Revenue	\$ 12,157,687
Other State Revenue	\$ 39,227,548
Other Local Revenue	\$ 23,502,381
Total	\$ 268,369,204

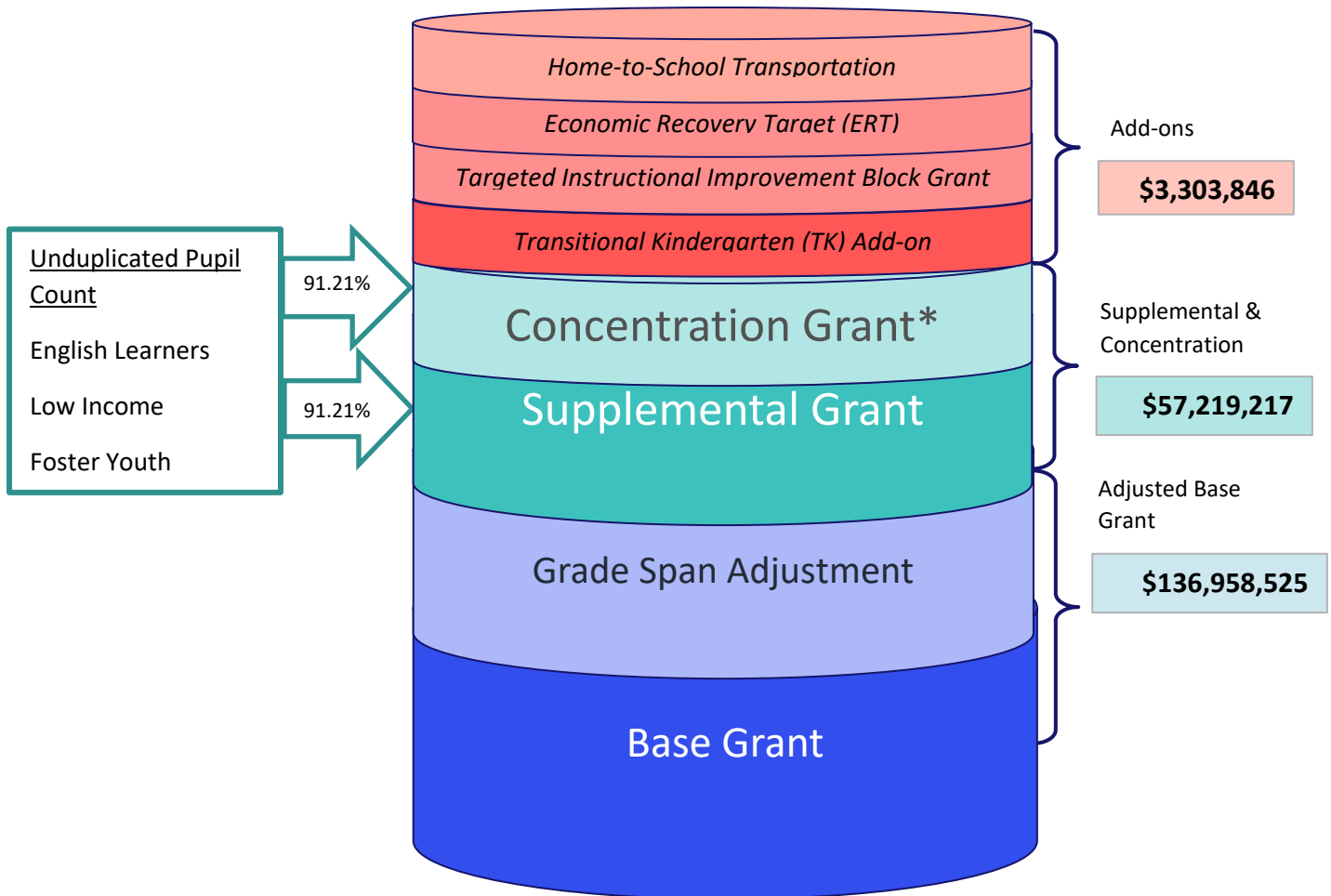


The Local Control Funding Formula (LCFF) remains the District’s largest and most important source of revenue, as it has been since it was introduced in 2013–14. While the 2.30% cost-of-living adjustment (COLA) for 2025–26 offers some support, ongoing challenges like declining enrollment mean the District must continue to focus on thoughtful and responsible financial planning to manage resources wisely.

Supplemental and Concentration Grants

Oxnard School District continues to serve a large population of students who are low-income, English learners, foster youth, or experiencing homelessness. With our Unduplicated Pupil Percentage (UPP) remaining above 90%, we qualify for significant Supplemental and Concentration (S&C) funding.

For the 2025-26 school year, we are projected to receive approximately \$57.2 million in S&C funds. These dollars are essential to our Local Control Accountability Plan (LCAP) and are specifically allocated to support programs and services that address the unique needs of our most vulnerable students.



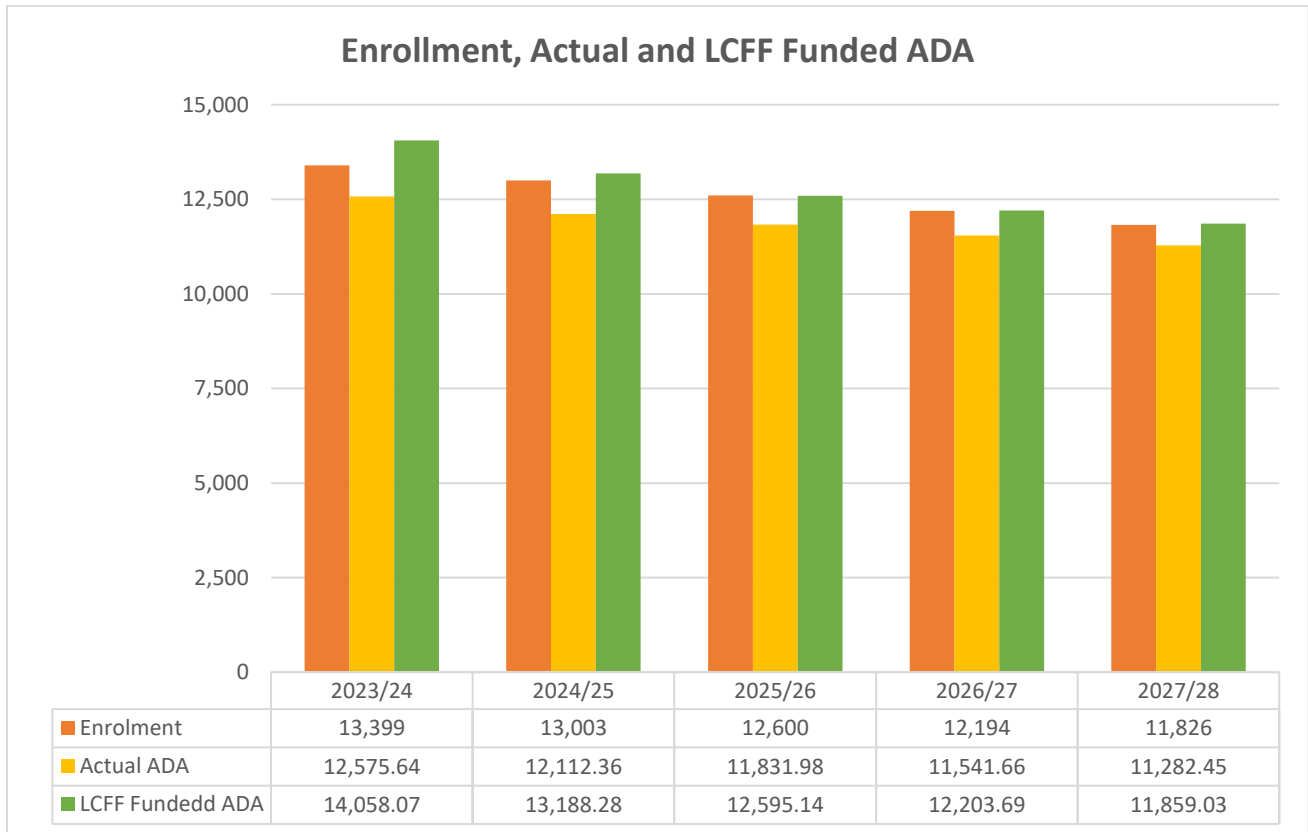
Enrollment & Attendance:

The Local Control Funding Formula (LCFF) is based on both student enrollment and average daily attendance (ADA). Over the past few years, enrollment has steadily declined, dropping from 13,400 in 2023–24 to 13,058 in 2024–25, and is projected to continue falling to:

- 12,600 in 2025–26
- 12,194 in 2026–27
- 11,826 in 2027–28

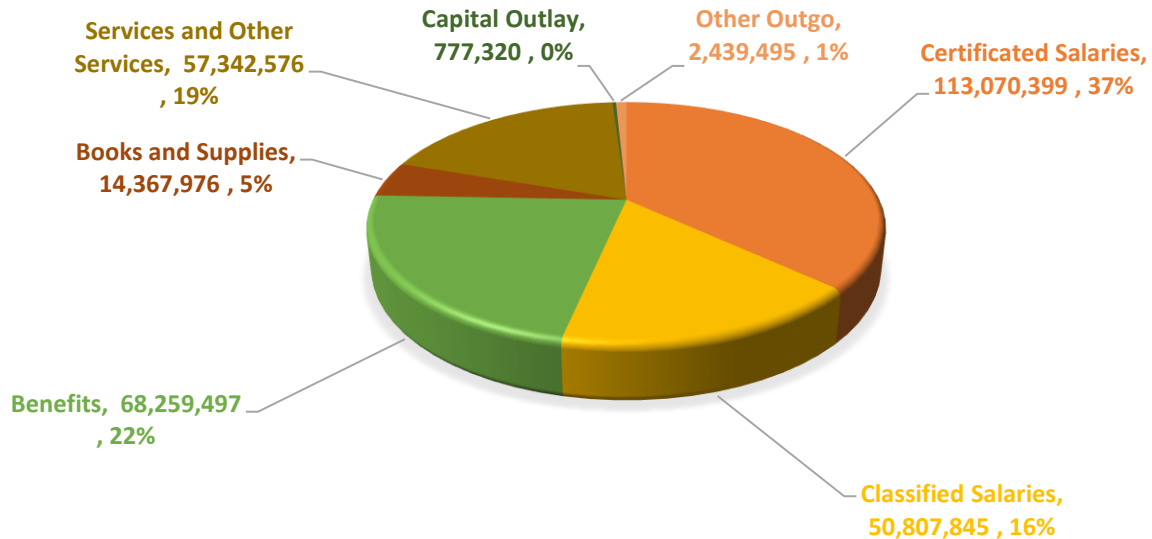
For the 2025–26 school year, the District expects to be funded for an ADA of 12,619, which is lower than the 13,158 ADA used for funding in the current year. While the state’s three-year ADA averaging rule helps soften the impact of this decline, maintaining and improving attendance remains critical as enrollment continues to decrease.

The chart below provides a look at historical and projected enrollment, actual ADA, and funded ADA figures to help illustrate these trends.



Operating Expenditure Components

The General Fund supports the majority of the district day-to-day operations. For the 2025-26 school year, the District is projected to spend about \$268.4 million from the General Fund. Out of that, around \$203 million, or about 75.6%, will go toward employee salaries and benefits.



Proposed Budget for the 2025-26 Fiscal year.

Estimated beginning fund balance as of July 1, 2025	97,002,213
+ Projected Revenues	268,369,204
- Projected Expenditures	307,065,108
Net Increase/(Decrease) in Fund Balance	(38,695,904)
Projected Ending Fund Balance as of June 30, 2026	58,306,309

General Fund Projected 2025-26 Ending Fund Balance

The District's ending fund balance is an important indicator of its financial stability. While state law (AB1200) requires a minimum 3% reserve, Board Policy 3100 sets a more conservative goal of 6% to 10%. At the end of the 2025-26 fiscal year, the District expects to have a 10% reserve, which provides a strong cushion against unexpected changes like declining enrollment, rising costs, or funding cuts. The projected ending fund balance for 2025-26 is \$58,306,309.

2025-26 Components of Ending Fund Balance	
Designated for Economic Uncertainty (10%)	\$ 30,706,511
Non-Spendable: Stores/Revolving Cash	\$ 120,000
Assigned:	
Financial Stability Reserve	\$ 3,985,577
Legally Restricted Funds	\$ 23,494,222
Total:	\$ 58,306,309

Multi-Year Projections

The multi-year projection helps us look ahead to make sure we can meet financial obligations over the next three years. This is especially important in times of economic uncertainty and enrollment decline.

Below is a snapshot of our projected revenue, expenditures, and reserve levels for the coming years. These projections guide our decision making and help us maintain financial stability while staying aligned with district priorities.

	2025-26	2026-27	2027-28
Revenues	268,369,204	270,652,833	272,345,532
Expenditures	307,065,108	279,290,112	278,558,019
Net Increase/(Decrease) in Fund Balance	(38,695,904)	(8,637,279)	(6,212,488)
Beginning Fund Balance	97,002,213	58,306,309	49,669,030
Ending Fund Balance	58,306,309	49,669,030	43,456,543
<u>Components of Ending Fund Balance</u>			
Reserve for Economic Uncertainty %	10%	10%	8.00%
Reserve for Economic Uncertainty	30,706,511	27,929,011	22,284,642
Non-Spendable	120,000	120,000	120,000
Assignments	3,985,577	205,007	130,975
Legally Restricted	23,493,722	21,414,653	20,920,926
Unappropriated	0	0	0

Despite projected deficit spending in each of the next three years, the District expects to maintain a 10% reserve through 2026–27, with a slight reduction to 8% in 2027–28. Staff will continue to closely monitor and adjust as needed to protect the District’s financial stability and long-term sustainability.

Planning Factors & Local Assumptions

When preparing the Multi-Year Projection (MYP), the District uses a combination of state-provided planning factors and local assumptions to develop realistic and responsible forecasts.

Key State Planning Factors from School Services of California (SSC)

Key State Planning Factors				
Factor		2025-26	2026-27	2027-28
Statutory COLA		2.30%	3.02%	3.42%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82
Mandated Block Grant	Per ADA	\$39.09	\$40.24	\$41.65
CalSTRS Employer Rate		19.10%	19.10%	19.10%
CalPERS Employer Rate		26.81%	26.90%	27.80%
Minimum Wage		\$16.90	\$17.40	\$17.80

In addition to the planning factors provided SSC guidance, the district must consider local factors that impact the budget and future projections. The following local assumptions were used to prepare Oxnard Multi-Year Projections.

Local Assumptions			
Planning Factor	2025-26	2026-27	2027-28
Estimated Enrollment	12,600	12,194	11,826
Estimated ADA (average daily attendance)	11,831.98	11,541.66	11,282.45
Estimated Funded ADA (average daily attendance)	12,595.14	12,203.69	11,859.03
Step & Column Costs	1.30%	1.30%	1.30%
Reduction in staff to align with decline in enrollment		15 FTE	15 FTE

The Multi-Year Projection (MYP) for the 2025-26 Adopted Budget reflects that the district will be able to maintain 10% in Reserve for Economic Uncertainties through 2026-27.

Closing

Like many districts across California, Oxnard is facing a mix of challenges—declining enrollment, rising costs, and the winding down of one-time state funds. Looking ahead, we will need to carefully manage spending and explore new revenue opportunities to avoid widening our deficit.

Maintaining a strong financial foundation will require continued focus, collaboration, and strategic planning across all levels of the organization.

Oxnard (72538) - 2025-26 Adopted Budget		5/15/2025			
		2024-25	2025-26	2026-27	2027-28
General Assumptions					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		13,035	12,632	12,226	11,858
Unduplicated Pupil Count (UPC)		11,889	11,530	11,159	10,823
Unduplicated Pupil Percentage (UPP)		91.22%	91.21%	91.25%	91.27%
Current Year LCFF Average Daily Attendance (ADA)		12,142.72	11,862.34	11,572.02	11,312.81
Funded LCFF ADA		13,188.28	12,595.14	12,203.69	11,859.03
LCFF ADA Funding Method		3PY Average	3PY Average	3PY Average	3PY Average
LCFF Entitlement Summary					
Base Grant		\$134,307,985	\$131,209,582	\$130,985,364	\$131,644,166
Grade Span Adjustment		5,817,426	5,748,943	5,690,699	5,706,764
<i>Adjusted Base Grant</i>		\$140,125,411	\$136,958,525	\$136,676,063	\$137,350,930
Supplemental Grant		25,564,481	24,983,974	24,943,382	25,072,039
Concentration Grant		32,989,725	32,235,243	32,204,297	32,381,168
Total Base, Supplemental and Concentration Grant		\$198,679,617	\$194,177,742	\$193,823,742	\$194,804,137
Add-on: Targeted Instructional Improvement Block Grant		500,077	500,077	500,077	500,077
Add-on: Home-to-School Transportation		1,322,809	1,353,234	1,394,102	1,441,780
Add-on: Transitional Kindergarten		1,254,093	1,450,535	1,450,367	1,507,925
Total Allowance and Add-On Amounts		\$3,076,979	\$3,303,846	\$3,344,546	\$3,449,782
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$201,756,596	\$197,481,588	\$197,168,288	\$198,253,919
Total LCFF Entitlement (excludes Additional State Aid)		\$ 201,756,596	\$ 197,481,588	\$ 197,168,288	\$ 198,253,919
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 15,298	\$ 15,679	\$ 16,156	\$ 16,718
Total LCFF Entitlement with Additional State Aid		201,756,596	197,481,588	197,168,288	198,253,919
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>		\$ 34,681,297	\$ 34,681,297	\$ 34,681,297	\$ 34,681,297
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>		\$ 25,539,258	\$ 24,951,595	\$ 24,904,667	\$ 25,026,530
Net State Aid <i>(excludes Additional State Aid)</i>		\$ 141,536,041	\$ 137,848,696	\$ 137,582,324	\$ 138,546,092
Additional State Aid		\$ -	\$ -	\$ -	\$ -
Total Funding Sources		\$ 201,756,596	\$ 197,481,588	\$ 197,168,288	\$ 198,253,919

Oxnard (72538) - 2025-26 Adopted Budget		5/15/2025			
	2024-25	2025-26	2026-27	2027-28	
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 141,536,041	\$ 137,848,696	\$ 137,582,324	\$ 138,546,092	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 25,539,258	\$ 24,951,595	\$ 24,904,667	\$ 25,026,530	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 45,880	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$ 34,681,297	\$ 34,681,297	\$ 34,681,297	\$ 34,681,297	
% Change	4.1680%	0.0000%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 201,756,596	\$ 197,481,588	\$ 197,168,288	\$ 198,253,919	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 201,756,596	\$ 197,481,588	\$ 197,168,288	\$ 198,253,919	
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 141,379,504	\$ 138,409,060	\$ 138,126,430	\$ 138,858,855	
Supplemental and Concentration Grant funding in the LCAP year	\$ 58,554,206	\$ 57,219,217	\$ 57,147,679	\$ 57,453,207	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 7,613,013	\$ 7,438,902	\$ 7,431,761	\$ 7,472,577	
Percentage to Increase or Improve Services	41.42%	41.34%	41.37%	41.38%	

Oxnard (72538) - 2025-26 Adopted Budget		5/15/2025			
		2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	15,692.99	\$ 16,053.58	\$ 16,542.43	\$ 17,108.89
Grades 4-6	\$	14,429.66	\$ 14,760.56	\$ 15,209.39	\$ 15,731.73
Grades 7-8	\$	14,856.44	\$ 15,197.24	\$ 15,660.35	\$ 16,198.35
Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Prorated Base Grants					
Grades TK-3	\$	10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$	10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$	10,478	\$ 10,719	\$ 11,043	\$ 11,421
Prorated Grade Span Adjustment					
Grades TK-3	\$	1,043	\$ 1,067	\$ 1,099	\$ 1,136
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%
Grades TK-3	\$	2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$	2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$	2,096	\$ 2,144	\$ 2,209	\$ 2,284
Actual - 1.00 ADA, Local UPP as follows:					
		91.22%	91.21%	91.25%	91.27%
Grades TK-3	\$	2,019	\$ 2,066	\$ 2,129	\$ 2,202
Grades 4-6	\$	1,857	\$ 1,899	\$ 1,957	\$ 2,025
Grades 7-8	\$	1,912	\$ 1,955	\$ 2,015	\$ 2,085
Concentration Grant (>55% population)					
		65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$	6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$	6,811	\$ 6,967	\$ 7,178	\$ 7,424
Actual - 1.00 ADA, Local UPP >55% as follows:					
		36.2200%	36.2100%	36.2500%	36.2700%
Grades TK-3	\$	2,606	\$ 2,665	\$ 2,749	\$ 2,844
Grades 4-6	\$	2,396	\$ 2,450	\$ 2,527	\$ 2,615
Grades 7-8	\$	2,467	\$ 2,523	\$ 2,602	\$ 2,693

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Oxnard School District, 1051 South A Street, Oxnard CA 93030

Date: 06/18/2025

Adoption Date: June 18, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: Oxnard School District, 1051 South A Street, Oxnard CA 93030

Date: 06/18/2025

Time: 07:00 PM

Contact person for additional information on the budget reports:

Name: Patricia Núñez

Title: Director of Fiscal Services

Telephone: 805-385-1501 x2455

E-mail: pnunez@oxnardsd.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/18/2025
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____

Date of Meeting: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Norma Magaña _____

Title: Risk Manager _____

Telephone: 805-385-1501 x2443 _____

E-mail: nmagana@oxnardsd.org _____

G = General Ledger Data; S = Supplemental Data

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

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,112.36	12,112.36	13,157.92	11,831.98	11,831.98	12,564.78
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,112.36	12,112.36	13,157.92	11,831.98	11,831.98	12,564.78
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	30.36	30.36	30.36	30.36	30.36	30.36
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	30.36	30.36	30.36	30.36	30.36	30.36
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,142.72	12,142.72	13,188.28	11,862.34	11,862.34	12,595.14
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			85,745,746.00	80,142,262.19	64,793,622.97	63,162,657.66	58,396,874.44	52,671,157.45	68,449,650.73	60,763,536.19
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		6,892,434.80	6,892,434.80	18,644,281.39	12,406,382.64	12,406,382.64	18,644,281.39	12,406,382.64	12,406,382.64
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	17,340,648.50	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	(4,000,000.00)	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	2,208,468.50	0.00	0.00	2,208,468.50	0.00
Other State Revenue	8300-8599		1,587,857.85	1,587,857.85	2,858,144.13	2,858,144.13	3,332,222.13	3,686,793.13	2,858,144.13	2,858,144.13
Other Local Revenue	8600-8799		970,569.05	970,569.05	2,747,024.29	1,747,024.29	1,747,024.29	2,792,524.29	1,747,024.29	1,747,024.29
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,450,861.70	9,450,861.70	24,249,449.81	19,220,019.56	17,485,629.06	42,464,247.31	15,220,019.56	17,011,551.06
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,130,703.99	10,515,547.11	10,187,642.95	9,622,290.95	9,814,510.63	10,312,020.39	9,757,975.43	9,622,290.95
Classified Salaries	2000-2999		1,651,254.96	4,623,513.90	4,333,909.18	4,095,112.31	4,145,920.15	4,100,193.09	4,090,031.52	4,145,920.15
Employee Benefits	3000-3999		2,382,256.45	5,883,968.64	5,713,319.90	5,631,408.50	5,706,493.95	5,686,016.10	5,706,493.95	5,686,016.10
Books and Supplies	4000-4999		143,679.76	982,769.56	419,544.90	823,285.02	597,707.80	459,775.23	563,224.66	600,581.40
Services	5000-5999		7,219,430.32	2,184,752.15	2,591,884.44	3,262,792.57	2,895,800.09	6,003,767.71	2,735,240.88	2,901,534.35
Capital Outlay	6000-6999		0.00	81,929.53	3,653.40	2,331.96	2,331.96	75,400.04	4,586.19	27,828.06
Other Outgo	7000-7499		27,020.03	27,020.03	130,460.35	48,581.47	48,581.47	48,581.47	48,581.47	40,666.51
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			12,554,345.51	24,299,500.92	23,380,415.12	23,485,802.78	23,211,346.05	26,685,754.03	22,906,134.10	23,024,837.52
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,000,000.00	2,500,000.00	500,000.00	2,500,000.00	500,000.00	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		6,000,000.00	2,500,000.00	500,000.00	2,500,000.00	500,000.00	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		(6,000,000.00)	(2,500,000.00)	(500,000.00)	(2,500,000.00)	(500,000.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(5,603,483.81)	(15,348,639.22)	(1,630,965.31)	(4,765,783.22)	(5,725,716.99)	15,778,493.28	(7,686,114.54)	(6,013,286.46)
F. ENDING CASH (A + E)			80,142,262.19	64,793,622.97	63,162,657.66	58,396,874.44	52,671,157.45	68,449,650.73	60,763,536.19	54,750,249.73
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		54,750,249.73	54,929,197.07	65,701,418.26	56,870,555.71				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	18,644,281.39	12,406,382.64	12,406,382.64	18,644,281.39	0.00	0.00	162,800,291.00	162,800,291.00
Property Taxes	8020-8079	0.00	17,340,648.50	0.00	0.00	0.00	0.00	34,681,297.00	34,681,297.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(4,000,000.00)	(4,000,000.00)
Federal Revenue	8100-8299	0.00	2,208,468.50	0.00	0.00	5,532,281.50	0.00	12,157,687.00	12,157,687.00
Other State Revenue	8300-8599	3,582,460.81	2,858,144.13	2,858,144.13	3,686,793.13	4,614,698.32	0.00	39,227,548.00	39,227,548.00
Other Local Revenue	8600-8799	2,747,024.29	1,747,024.29	1,747,024.29	2,792,524.29	0.00	0.00	23,502,381.00	23,502,381.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		24,973,766.49	36,560,668.06	17,011,551.06	25,123,598.81	10,146,979.82	0.00	268,369,204.00	268,369,204.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,724,054.31	9,848,431.75	9,837,124.71	11,770,628.54	927,177.27	0.00	113,070,398.98	113,070,399.00
Classified Salaries	2000-2999	4,237,374.27	4,552,382.91	4,466,009.58	6,147,749.25	218,473.73	0.00	50,807,845.00	50,807,845.00
Employee Benefits	3000-3999	5,733,797.75	5,870,316.74	5,883,968.64	6,484,652.22	1,890,788.07	0.00	68,259,497.01	68,259,497.00
Books and Supplies	4000-4999	1,227,025.15	1,143,690.89	1,882,204.86	5,524,486.77	0.00	0.00	14,367,976.00	14,367,976.00
Services	5000-5999	3,824,749.82	4,323,630.23	3,664,190.61	13,481,239.62	2,253,563.24	0.00	57,342,576.03	57,342,576.00
Capital Outlay	6000-6999	7,151.34	9,327.84	68,248.70	246,021.78	248,509.20	0.00	777,320.00	777,320.00
Other Outgo	7000-7499	40,666.51	40,666.51	40,666.51	1,174,961.93	723,040.75	0.00	2,439,495.01	2,439,495.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		24,794,819.15	25,788,446.87	25,842,413.61	44,829,740.11	6,261,552.26	0.00	307,065,108.03	307,065,108.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
Deferred Outflows of Resources	9490	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	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	6,000,000.00	
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	6,000,000.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(6,000,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		178,947.34	10,772,221.19	(8,830,862.55)	(19,706,141.30)	3,885,427.56	0.00	(44,695,904.03)	(38,695,904.00)
F. ENDING CASH (A + E)		54,929,197.07	65,701,418.26	56,870,555.71	37,164,414.41				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								41,049,841.97	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			37,164,414.41	35,802,055.14	22,814,505.83	25,345,431.13	22,800,022.00	18,836,987.97	35,496,333.73	33,355,954.31
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		6,879,116.20	6,879,116.20	18,608,575.91	12,382,409.16	12,382,409.16	18,608,575.91	12,382,409.16	12,382,409.16
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	17,340,648.50	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(1,500,000.00)	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	2,031,589.00	0.00	0.00	2,031,589.00	0.00
Other State Revenue	8300-8599		1,632,372.43	1,632,372.43	2,938,270.37	2,938,270.37	3,407,833.99	3,746,586.81	2,938,270.37	2,938,270.37
Other Local Revenue	8600-8799		970,569.05	970,569.05	2,747,024.29	1,747,024.29	1,747,024.29	2,792,524.29	1,747,024.29	1,747,024.29
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,482,057.68	9,482,057.68	24,293,870.57	19,099,292.82	17,537,267.44	40,988,335.51	19,099,292.82	17,067,703.82
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,079,511.83	10,039,460.00	9,726,401.57	9,186,645.65	9,370,162.67	9,845,147.87	9,316,187.07	9,186,645.65
Classified Salaries	2000-2999		1,604,271.63	4,491,960.55	4,210,595.99	3,978,593.63	4,027,955.84	3,983,529.85	3,973,657.41	4,027,955.84
Employee Benefits	3000-3999		2,220,338.46	5,484,045.14	5,324,995.11	5,248,651.09	5,318,633.11	5,299,547.10	5,318,633.11	5,299,547.10
Books and Supplies	4000-4999		96,543.98	660,360.82	281,908.42	553,197.00	401,622.95	308,940.73	378,452.40	403,553.83
Services	5000-5999		5,816,731.02	1,760,265.70	2,088,294.22	2,628,848.25	2,333,160.57	4,837,265.59	2,203,797.22	2,337,780.69
Capital Outlay	6000-6999		0.00	6,494.75	289.61	184.86	184.86	5,977.14	363.56	2,206.00
Other Outgo	7000-7499		27,020.03	27,020.03	130,460.35	48,581.47	48,581.47	48,581.47	48,581.47	40,666.51
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,844,416.95	22,469,606.99	21,762,945.27	21,644,701.95	21,500,301.47	24,328,989.75	21,239,672.24	21,298,355.62
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,362,359.27)	(12,987,549.31)	2,530,925.30	(2,545,409.13)	(3,963,034.03)	16,659,345.76	(2,140,379.42)	(4,230,651.80)
F. ENDING CASH (A + E)			35,802,055.14	22,814,505.83	25,345,431.13	22,800,022.00	18,836,987.97	35,496,333.73	33,355,954.31	29,125,302.51
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		29,125,302.51	31,427,976.73	44,277,728.95	37,867,637.48				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	18,608,575.91	12,382,409.16	12,382,409.16	18,608,575.91	0.00	0.00	162,486,991.00	162,486,991.00
Property Taxes	8020-8079	0.00	17,340,648.50	0.00	0.00	0.00	0.00	34,681,297.00	34,681,297.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(1,500,000.00)	(1,500,000.00)
Federal Revenue	8100-8299	0.00	2,031,589.00	0.00	0.00	5,355,402.00	0.00	11,450,169.00	11,450,169.00
Other State Revenue	8300-8599	3,639,103.65	2,938,270.37	2,938,270.37	3,746,586.81	4,597,516.59	0.00	40,031,994.93	40,031,994.96
Other Local Revenue	8600-8799	2,747,024.29	1,747,024.29	1,747,024.29	2,792,524.29	0.00	0.00	23,502,381.00	23,502,381.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		24,994,703.85	36,439,941.32	17,067,703.82	25,147,687.01	9,952,918.59	0.00	270,652,832.93	270,652,832.96
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,283,801.72	9,402,548.02	9,391,752.90	11,237,718.13	885,199.70	0.00	107,951,182.78	107,951,182.78
Classified Salaries	2000-2999	4,116,807.80	4,422,853.47	4,338,937.72	5,972,826.67	212,257.48	0.00	49,362,203.88	49,362,203.87
Employee Benefits	3000-3999	5,344,081.11	5,471,321.14	5,484,045.14	6,043,901.26	1,762,274.37	0.00	63,620,013.24	63,620,013.26
Books and Supplies	4000-4999	824,485.58	768,490.08	1,264,726.13	3,712,116.01	0.00	0.00	9,654,397.93	9,654,397.95
Services	5000-5999	3,081,620.01	3,483,570.44	2,952,256.65	10,861,902.00	1,815,707.14	0.00	46,201,199.50	46,201,199.50
Capital Outlay	6000-6999	566.90	739.44	5,410.24	19,502.73	19,699.91	0.00	61,620.00	61,620.00
Other Outgo	7000-7499	40,666.51	40,666.51	40,666.51	1,174,961.93	723,040.75	0.00	2,439,495.01	2,439,495.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		22,692,029.63	23,590,189.10	23,477,795.29	39,022,928.73	5,418,179.35	0.00	279,290,112.34	279,290,112.36
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	
Deferred Outflows of Resources	9490	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	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	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	
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	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		2,302,674.22	12,849,752.22	(6,410,091.47)	(13,875,241.72)	4,534,739.24	0.00	(8,637,279.41)	(8,637,279.40)
F. ENDING CASH (A + E)		31,427,976.73	44,277,728.95	37,867,637.48	23,992,395.76				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,527,135.00	

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	194,802,476.00	0.00	194,802,476.00	193,481,588.00	0.00	193,481,588.00	-0.7%
2) Federal Revenue		8100-8299	0.00	13,577,444.00	13,577,444.00	0.00	12,157,687.00	12,157,687.00	-10.5%
3) Other State Revenue		8300-8599	6,133,144.00	33,848,331.00	39,981,475.00	4,993,081.00	34,234,467.00	39,227,548.00	-1.9%
4) Other Local Revenue		8600-8799	8,676,354.00	16,722,755.00	25,399,109.00	8,195,000.00	15,307,381.00	23,502,381.00	-7.5%
5) TOTAL, REVENUES			209,611,974.00	64,148,530.00	273,760,504.00	206,669,669.00	61,699,535.00	268,369,204.00	-2.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	87,476,211.00	27,837,622.00	115,313,833.00	85,556,597.00	27,513,802.00	113,070,399.00	-1.9%
2) Classified Salaries		2000-2999	26,952,664.00	21,492,879.00	48,445,543.00	27,114,546.00	23,693,299.00	50,807,845.00	4.9%
3) Employee Benefits		3000-3999	45,286,653.00	20,063,049.00	65,349,702.00	46,431,255.00	21,828,242.00	68,259,497.00	4.5%
4) Books and Supplies		4000-4999	7,171,490.00	5,507,082.00	12,678,572.00	8,438,504.00	5,929,472.00	14,367,976.00	13.3%
5) Services and Other Operating Expenditures		5000-5999	26,420,787.00	48,309,841.00	74,730,628.00	20,224,404.00	37,118,172.00	57,342,576.00	-23.3%
6) Capital Outlay		6000-6999	3,902,228.00	895,210.00	4,797,438.00	715,700.00	61,620.00	777,320.00	-83.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	634,635.00	2,094,661.00	2,729,296.00	634,635.00	2,094,661.00	2,729,296.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,943,306.00)	2,604,002.00	(339,304.00)	(2,449,441.00)	2,159,640.00	(289,801.00)	-14.6%
9) TOTAL, EXPENDITURES			194,901,362.00	128,804,346.00	323,705,708.00	186,666,200.00	120,398,908.00	307,065,108.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,710,612.00	(64,655,816.00)	(49,945,204.00)	20,003,469.00	(58,699,373.00)	(38,695,904.00)	-22.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,344,974.00)	44,344,974.00	0.00	(41,199,617.00)	41,199,617.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,344,974.00)	44,344,974.00	0.00	(41,199,617.00)	41,199,617.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(29,634,362.00)	(20,310,842.00)	(49,945,204.00)	(21,196,148.00)	(17,499,756.00)	(38,695,904.00)	-22.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	85,642,597.00	61,304,820.00	146,947,417.00	56,008,235.00	40,993,978.00	97,002,213.00	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			85,642,597.00	61,304,820.00	146,947,417.00	56,008,235.00	40,993,978.00	97,002,213.00	-34.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,642,597.00	61,304,820.00	146,947,417.00	56,008,235.00	40,993,978.00	97,002,213.00	-34.0%
2) Ending Balance, June 30 (E + F1e)			56,008,235.00	40,993,978.00	97,002,213.00	34,812,087.00	23,494,222.00	58,306,309.00	-39.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	40,993,978.00	40,993,978.00	0.00	23,494,222.00	23,494,222.00	-42.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,768,550.00	0.00	3,768,550.00	0.00	0.00	0.00	-100.0%
Student Transportation Bus Replace	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Device Refresh	0000	9760	1,000,000.00		1,000,000.00			0.00	
Instructional Materials Adoptions	0000	9760	1,000,000.00		1,000,000.00			0.00	
Building Maintenane One-time Funds	0000	9760	768,550.00		768,550.00			0.00	
d) Assigned									
Other Assignments		9780	19,749,114.00	0.00	19,749,114.00	3,985,576.00	0.00	3,985,576.00	-79.8%
Financial Stability Reserve	0000	9780	19,749,114.00		19,749,114.00			0.00	
Financial Stability Reserve	0000	9780			0.00	3,985,576.00		3,985,576.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	32,370,571.00	0.00	32,370,571.00	30,706,511.00	0.00	30,706,511.00	-5.1%
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	111,718,693.49	14,435,103.20	126,153,796.69				
1) Fair Value Adjustment to Cash in County Treasury		9111	484,458.00	0.00	484,458.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
3) Accounts Receivable		9200	20,146.76	3,249,512.10	3,269,658.86				
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	329,179.75	0.00	329,179.75				
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			112,572,478.00	17,684,615.30	130,257,093.30				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	9,078,266.30	13,361.82	9,091,628.12				
2) Due to Grantor Governments		9590	272,860.00	0.00	272,860.00				
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			9,351,126.30	13,361.82	9,364,488.12				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			103,221,351.70	17,671,253.48	120,892,605.18				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	141,536,041.00	0.00	141,536,041.00	137,848,696.00	0.00	137,848,696.00	-2.6%
Education Protection Account State Aid - Current Year		8012	25,539,258.00	0.00	25,539,258.00	24,951,595.00	0.00	24,951,595.00	-2.3%
State Aid - Prior Years		8019	45,880.00	0.00	45,880.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	153,705.00	0.00	153,705.00	153,705.00	0.00	153,705.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Secured Roll Taxes		8041	30,258,039.00	0.00	30,258,039.00	30,258,039.00	0.00	30,258,039.00	0.0%
Unsecured Roll Taxes		8042	505,778.00	0.00	505,778.00	505,778.00	0.00	505,778.00	0.0%
Prior Years' Taxes		8043	106,227.00	0.00	106,227.00	106,227.00	0.00	106,227.00	0.0%
Supplemental Taxes		8044	863,321.00	0.00	863,321.00	863,321.00	0.00	863,321.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,306,562.00	0.00	1,306,562.00	1,306,562.00	0.00	1,306,562.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,487,665.00	0.00	1,487,665.00	1,487,665.00	0.00	1,487,665.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
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			201,802,476.00	0.00	201,802,476.00	197,481,588.00	0.00	197,481,588.00	-2.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(7,000,000.00)		(7,000,000.00)	(4,000,000.00)		(4,000,000.00)	-42.9%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			194,802,476.00	0.00	194,802,476.00	193,481,588.00	0.00	193,481,588.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,083,101.00	3,083,101.00	0.00	3,083,101.00	3,083,101.00	0.0%
Special Education Discretionary Grants		8182	0.00	238,682.00	238,682.00	0.00	240,712.00	240,712.00	0.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,304,274.00	6,304,274.00		5,206,502.00	5,206,502.00	-17.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		591,990.00	591,990.00		581,983.00	581,983.00	-1.7%
Title III, Immigrant Student Program	4201	8290		79,669.00	79,669.00		65,501.00	65,501.00	-17.8%
Title III, English Learner Program	4203	8290		1,012,606.00	1,012,606.00		1,116,561.00	1,116,561.00	10.3%
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		1,059,357.00	1,059,357.00		792,716.00	792,716.00	-25.2%
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	1,207,765.00	1,207,765.00	0.00	1,070,611.00	1,070,611.00	-11.4%
TOTAL, FEDERAL REVENUE			0.00	13,577,444.00	13,577,444.00	0.00	12,157,687.00	12,157,687.00	-10.5%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	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	454,448.00	454,448.00	0.00	454,448.00	454,448.00	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	480,515.00	0.00	480,515.00	474,078.00	0.00	474,078.00	-1.3%
Lottery - Unrestricted and Instructional Materials		8560	2,416,641.00	1,037,511.00	3,454,152.00	2,319,003.00	995,593.00	3,314,596.00	-4.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources									
Expanded Learning Opportunities Program (ELO-P)	2600	8590		24,040,462.00	24,040,462.00		24,624,645.00	24,624,645.00	2.4%
After School Education and Safety (ASES)	6010	8590		3,681,717.00	3,681,717.00		3,681,717.00	3,681,717.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		2,353,428.00	2,353,428.00		2,277,303.00	2,277,303.00	-3.2%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,235,988.00	2,280,765.00	5,516,753.00	2,200,000.00	2,200,761.00	4,400,761.00	-20.2%
TOTAL, OTHER STATE REVENUE			6,133,144.00	33,848,331.00	39,981,475.00	4,993,081.00	34,234,467.00	39,227,548.00	-1.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,000.00	90,000.00	91,000.00	1,000.00	90,000.00	91,000.00	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	220,000.00	0.00	220,000.00	220,000.00	0.00	220,000.00	0.0%
Interest		8660	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	4,455,354.00	5,093,921.00	9,549,275.00	3,974,000.00	3,678,547.00	7,652,547.00	-19.9%
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		11,538,834.00	11,538,834.00		11,538,834.00	11,538,834.00	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			8,676,354.00	16,722,755.00	25,399,109.00	8,195,000.00	15,307,381.00	23,502,381.00	-7.5%
TOTAL, REVENUES			209,611,974.00	64,148,530.00	273,760,504.00	206,669,669.00	61,699,535.00	268,369,204.00	-2.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	63,207,045.00	20,557,978.00	83,765,023.00	62,734,880.00	20,335,716.00	83,070,596.00	-0.8%
Certificated Pupil Support Salaries		1200	14,685,350.00	2,323,959.00	17,009,309.00	13,633,255.00	2,315,702.00	15,948,957.00	-6.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,981,312.00	2,828,574.00	10,809,886.00	7,542,608.00	2,736,944.00	10,279,552.00	-4.9%
Other Certificated Salaries		1900	1,602,504.00	2,127,111.00	3,729,615.00	1,645,854.00	2,125,440.00	3,771,294.00	1.1%
TOTAL, CERTIFICATED SALARIES			87,476,211.00	27,837,622.00	115,313,833.00	85,556,597.00	27,513,802.00	113,070,399.00	-1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,733,064.00	11,500,470.00	13,233,534.00	1,743,107.00	12,061,867.00	13,804,974.00	4.3%
Classified Support Salaries		2200	5,682,902.00	5,868,489.00	11,551,391.00	5,752,375.00	6,292,529.00	12,044,904.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	2,153,577.00	600,834.00	2,754,411.00	2,178,360.00	739,995.00	2,918,355.00	6.0%
Clerical, Technical and Office Salaries		2400	11,231,196.00	2,323,433.00	13,554,629.00	11,286,210.00	3,217,392.00	14,503,602.00	7.0%
Other Classified Salaries		2900	6,151,925.00	1,199,653.00	7,351,578.00	6,154,494.00	1,381,516.00	7,536,010.00	2.5%
TOTAL, CLASSIFIED SALARIES			26,952,664.00	21,492,879.00	48,445,543.00	27,114,546.00	23,693,299.00	50,807,845.00	4.9%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
EMPLOYEE BENEFITS									
STRS		3101-3102	15,649,744.00	4,958,887.00	20,608,631.00	15,418,296.00	4,891,847.00	20,310,143.00	-1.4%
PERS		3201-3202	8,188,192.00	6,368,829.00	14,557,021.00	8,109,306.00	6,880,076.00	14,989,382.00	3.0%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	3,431,539.00	2,128,320.00	5,559,859.00	3,432,858.00	2,278,510.00	5,711,368.00	2.7%
Unemployment Insurance		3401-3402	12,037,321.00	4,914,871.00	16,952,192.00	13,464,198.00	5,997,784.00	19,461,982.00	14.8%
Workers' Compensation		3501-3502	55,472.00	24,004.00	79,476.00	54,838.00	25,409.00	80,247.00	1.0%
OPEB, Allocated		3601-3602	1,969,087.00	848,187.00	2,817,274.00	1,940,812.00	881,023.00	2,821,835.00	0.2%
OPEB, Active Employees		3701-3702	2,572,890.00	819,951.00	3,392,841.00	2,626,947.00	873,593.00	3,500,540.00	3.2%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	1,382,408.00	0.00	1,382,408.00	1,384,000.00	0.00	1,384,000.00	0.1%
			45,286,653.00	20,063,049.00	65,349,702.00	46,431,255.00	21,828,242.00	68,259,497.00	4.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	700,000.00	558,000.00	1,258,000.00	1,700,000.00	2,558,000.00	4,258,000.00	238.5%
Books and Other Reference Materials		4200	536,878.00	274,565.00	811,443.00	177,497.00	222,327.00	399,824.00	-50.7%
Materials and Supplies		4300	3,985,642.00	3,609,713.00	7,595,355.00	3,117,735.00	2,810,764.00	5,928,499.00	-21.9%
Noncapitalized Equipment		4400	1,948,970.00	1,064,804.00	3,013,774.00	3,443,272.00	338,381.00	3,781,653.00	25.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,171,490.00	5,507,082.00	12,678,572.00	8,438,504.00	5,929,472.00	14,367,976.00	13.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,170,730.00	32,132,156.00	37,302,886.00	5,000,000.00	27,475,326.00	32,475,326.00	-12.9%
Travel and Conferences		5200	810,719.00	579,085.00	1,389,804.00	851,818.00	537,316.00	1,389,134.00	0.0%
Dues and Memberships		5300	157,581.00	13,100.00	170,681.00	98,370.00	5,600.00	103,970.00	-39.1%
Insurance		5400 - 5450	3,975,051.00	0.00	3,975,051.00	3,458,501.00	0.00	3,458,501.00	-13.0%
Operations and Housekeeping Services		5500	2,711,267.00	1,431,833.00	4,143,100.00	2,885,000.00	1,238,000.00	4,123,000.00	-0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	769,392.00	903,000.00	1,672,392.00	727,924.00	379,590.00	1,107,514.00	-33.8%
Transfers of Direct Costs		5710	(410,086.00)	410,086.00	0.00	(314,970.00)	314,970.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,543.00	226,120.00	229,663.00	1,811.00	217,100.00	218,911.00	-4.7%
Professional/Consulting Services and Operating Expenditures		5800	12,283,512.00	12,575,029.00	24,858,541.00	6,779,000.00	6,921,270.00	13,700,270.00	-44.9%
Communications		5900	949,078.00	39,432.00	988,510.00	736,950.00	29,000.00	765,950.00	-22.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,420,787.00	48,309,841.00	74,730,628.00	20,224,404.00	37,118,172.00	57,342,576.00	-23.3%
CAPITAL OUTLAY									
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%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Buildings and Improvements of Buildings		6200	1,405,000.00	335,000.00	1,740,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,047,228.00	540,210.00	2,587,438.00	715,700.00	61,620.00	777,320.00	-70.0%
Equipment Replacement		6500	450,000.00	20,000.00	470,000.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,902,228.00	895,210.00	4,797,438.00	715,700.00	61,620.00	777,320.00	-83.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	161,432.00	0.00	161,432.00	161,432.00	0.00	161,432.00	0.0%
Payments to County Offices		7142	473,203.00	2,094,661.00	2,567,864.00	473,203.00	2,094,661.00	2,567,864.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			634,635.00	2,094,661.00	2,729,296.00	634,635.00	2,094,661.00	2,729,296.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,604,002.00)	2,604,002.00	0.00	(2,159,640.00)	2,159,640.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(339,304.00)	0.00	(339,304.00)	(289,801.00)	0.00	(289,801.00)	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,943,306.00)	2,604,002.00	(339,304.00)	(2,449,441.00)	2,159,640.00	(289,801.00)	-14.6%
TOTAL, EXPENDITURES			194,901,362.00	128,804,346.00	323,705,708.00	186,666,200.00	120,398,908.00	307,065,108.00	-5.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(44,344,974.00)	44,344,974.00	0.00	(41,199,617.00)	41,199,617.00	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			(44,344,974.00)	44,344,974.00	0.00	(41,199,617.00)	41,199,617.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(44,344,974.00)	44,344,974.00	0.00	(41,199,617.00)	41,199,617.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	194,802,476.00	0.00	194,802,476.00	193,481,588.00	0.00	193,481,588.00	-0.7%
2) Federal Revenue		8100-8299	0.00	13,577,444.00	13,577,444.00	0.00	12,157,687.00	12,157,687.00	-10.5%
3) Other State Revenue		8300-8599	6,133,144.00	33,848,331.00	39,981,475.00	4,993,081.00	34,234,467.00	39,227,548.00	-1.9%
4) Other Local Revenue		8600-8799	8,676,354.00	16,722,755.00	25,399,109.00	8,195,000.00	15,307,381.00	23,502,381.00	-7.5%
5) TOTAL, REVENUES			209,611,974.00	64,148,530.00	273,760,504.00	206,669,669.00	61,699,535.00	268,369,204.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		104,827,866.00	81,510,745.00	186,338,611.00	103,370,771.00	76,592,756.00	179,963,527.00	-3.4%
2) Instruction - Related Services	2000-2999		23,693,534.00	12,846,571.00	36,540,105.00	21,954,047.00	13,251,777.00	35,205,824.00	-3.7%
3) Pupil Services	3000-3999		33,835,534.00	13,952,561.00	47,788,095.00	31,612,877.00	12,289,152.00	43,902,029.00	-8.1%
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	58,944.00	58,944.00	0.00	60,117.00	60,117.00	2.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		20,086,833.00	3,270,301.00	23,357,134.00	18,677,258.00	2,816,860.00	21,494,118.00	-8.0%
8) Plant Services	8000-8999		11,822,960.00	15,070,563.00	26,893,523.00	10,416,612.00	13,293,585.00	23,710,197.00	-11.8%
9) Other Outgo	9000-9999	Except 7600-7699	634,635.00	2,094,661.00	2,729,296.00	634,635.00	2,094,661.00	2,729,296.00	0.0%
10) TOTAL, EXPENDITURES			194,901,362.00	128,804,346.00	323,705,708.00	186,666,200.00	120,398,908.00	307,065,108.00	-5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			14,710,612.00	(64,655,816.00)	(49,945,204.00)	20,003,469.00	(58,699,373.00)	(38,695,904.00)	-22.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(44,344,974.00)	44,344,974.00	0.00	(41,199,617.00)	41,199,617.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,344,974.00)	44,344,974.00	0.00	(41,199,617.00)	41,199,617.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(29,634,362.00)	(20,310,842.00)	(49,945,204.00)	(21,196,148.00)	(17,499,756.00)	(38,695,904.00)	-22.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	85,642,597.00	61,304,820.00	146,947,417.00	56,008,235.00	40,993,978.00	97,002,213.00	-34.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,642,597.00	61,304,820.00	146,947,417.00	56,008,235.00	40,993,978.00	97,002,213.00	-34.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,642,597.00	61,304,820.00	146,947,417.00	56,008,235.00	40,993,978.00	97,002,213.00	-34.0%
2) Ending Balance, June 30 (E + F1e)			56,008,235.00	40,993,978.00	97,002,213.00	34,812,087.00	23,494,222.00	58,306,309.00	-39.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	40,993,978.00	40,993,978.00	0.00	23,494,222.00	23,494,222.00	-42.7%
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	3,768,550.00	0.00	3,768,550.00	0.00	0.00	0.00	-100.0%
Student Transportation Bus Replace	0000	9760	1,000,000.00		1,000,000.00			0.00	
Technology Device Refresh	0000	9760	1,000,000.00		1,000,000.00			0.00	
Instructional Materials Adoptions	0000	9760	1,000,000.00		1,000,000.00			0.00	
Building Maintenance One-time Funds	0000	9760	768,550.00		768,550.00			0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	19,749,114.00	0.00	19,749,114.00	3,985,576.00	0.00	3,985,576.00	-79.8%
Financial Stability Reserve	0000	9780	19,749,114.00		19,749,114.00			0.00	
Financial Stability Reserve	0000	9780			0.00	3,985,576.00		3,985,576.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	32,370,571.00	0.00	32,370,571.00	30,706,511.00	0.00	30,706,511.00	-5.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	9,631,927.00	2,399,732.00
6211	Literacy Coaches and Reading Specialists Grant Program	2,971,918.00	1,698,530.00
6266	Educator Effectiveness, FY 2021-22	353,401.00	396.00
6300	Lottery: Instructional Materials	2,029,627.00	387,585.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	95,624.00	145,154.00
6546	Mental Health-Related Services	833,373.00	660,582.00
6547	Special Education Early Intervention Preschool Grant	2,058,817.00	949,389.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,158,297.00	0.00
7085	Learning Communities for School Success Program	419,835.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	58,906.00	0.00
7435	Learning Recovery Emergency Block Grant	4,258,811.00	0.00
7810	Other Restricted State	81,922.00	81,922.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,049,165.00	8,928,963.00
9010	Other Restricted Local	8,992,355.00	8,241,969.00
Total, Restricted Balance		40,993,978.00	23,494,222.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	119,938.00	0.00	-100.0%
5) TOTAL, REVENUES			119,938.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	74,755.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	15,797.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			90,552.00	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,386.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,386.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,812.00	218,198.00	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,812.00	218,198.00	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,812.00	218,198.00	15.6%
2) Ending Balance, June 30 (E + F1e)			218,198.00	218,198.00	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	218,198.00	218,198.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	218,197.94		
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			218,197.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			218,197.94		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	119,938.00	0.00	-100.0%
TOTAL, REVENUES			119,938.00	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	74,755.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			74,755.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,797.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,797.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			90,552.00	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	119,938.00	0.00	-100.0%
5) TOTAL, REVENUES			119,938.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		90,552.00	0.00	-100.0%
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			90,552.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,386.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,386.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	188,812.00	218,198.00	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			188,812.00	218,198.00	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			188,812.00	218,198.00	15.6%
2) Ending Balance, June 30 (E + F1e)			218,198.00	218,198.00	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	218,198.00	218,198.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	218,198.00	218,198.00
Total, Restricted Balance		218,198.00	218,198.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356,196.00	356,196.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356,196.00	356,196.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356,196.00	356,196.00	0.0%
2) Ending Balance, June 30 (E + F1e)			356,196.00	356,196.00	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	356,196.00	356,196.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,416,399.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,490.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,420,889.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,032,949.55		
6) TOTAL, LIABILITIES			1,032,949.55		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			387,940.36		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent 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%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	356,196.00	356,196.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			356,196.00	356,196.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			356,196.00	356,196.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	356,196.00	356,196.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	96,302.00	96,302.00
6130	Early Education: Center-Based Reserve Account	4,489.00	4,489.00
7810	Other Restricted State	24,000.00	24,000.00
9010	Other Restricted Local	231,405.00	231,405.00
Total, Restricted Balance		356,196.00	356,196.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,721,294.00	9,713,014.00	-0.1%
3) Other State Revenue		8300-8599	2,649,249.00	2,579,249.00	-2.6%
4) Other Local Revenue		8600-8799	251,105.00	45,931.00	-81.7%
5) TOTAL, REVENUES			12,621,648.00	12,338,194.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,371,394.00	5,072,075.00	16.0%
3) Employee Benefits		3000-3999	1,912,777.00	2,264,059.00	18.4%
4) Books and Supplies		4000-4999	7,276,872.00	6,762,990.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	(81,734.00)	(69,611.00)	-14.8%
6) Capital Outlay		6000-6999	1,764,509.00	1,000,000.00	-43.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	339,304.00	289,801.00	-14.6%
9) TOTAL, EXPENDITURES			15,583,122.00	15,319,314.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,961,474.00)	(2,981,120.00)	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,961,474.00)	(2,981,120.00)	0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,499,606.00	11,538,132.00	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,499,606.00	11,538,132.00	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,499,606.00	11,538,132.00	-20.4%
2) Ending Balance, June 30 (E + F1e)			11,538,132.00	8,557,012.00	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	206.00	0.00	-100.0%
Stores		9712	18,309.21	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,519,616.79	8,557,012.00	-25.7%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,254,054.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	38,373.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	206.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	643.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	18,309.21		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,311,586.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	181.20		
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			181.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			12,311,404.98		
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,713,014.00	9,713,014.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	8,280.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,721,294.00	9,713,014.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,579,249.00	2,579,249.00	0.0%
All Other State Revenue		8590	70,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,649,249.00	2,579,249.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	98,911.00	24,299.00	-75.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,562.00	20,000.00	-86.7%
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	1,632.00	1,632.00	0.0%
TOTAL, OTHER LOCAL REVENUE			251,105.00	45,931.00	-81.7%
TOTAL, REVENUES			12,621,648.00	12,338,194.00	-2.2%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,198,664.00	4,645,314.00	10.6%
Classified Supervisors' and Administrators' Salaries		2300	6.00	258,816.00	4,313,500.0%
Clerical, Technical and Office Salaries		2400	172,724.00	167,945.00	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			4,371,394.00	5,072,075.00	16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,162,083.00	1,347,651.00	16.0%
OASDI/Medicare/Alternative		3301-3302	328,426.00	383,564.00	16.8%
Health and Welfare Benefits		3401-3402	290,290.00	384,855.00	32.6%
Unemployment Insurance		3501-3502	2,151.00	2,506.00	16.5%
Workers' Compensation		3601-3602	75,235.00	87,323.00	16.1%
OPEB, Allocated		3701-3702	54,592.00	58,160.00	6.5%
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			1,912,777.00	2,264,059.00	18.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	5,000.00	5,000.00	0.0%
Materials and Supplies		4300	497,083.00	461,490.00	-7.2%
Noncapitalized Equipment		4400	149,780.00	116,500.00	-22.2%
Food		4700	6,625,009.00	6,180,000.00	-6.7%
TOTAL, BOOKS AND SUPPLIES			7,276,872.00	6,762,990.00	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,700.00	13,500.00	15.4%
Dues and Memberships		5300	1,250.00	1,250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,450.00	60,450.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(229,663.00)	(218,911.00)	-4.7%
Professional/Consulting Services and Operating Expenditures		5800	41,629.00	41,200.00	-1.0%
Communications		5900	2,900.00	2,900.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(81,734.00)	(69,611.00)	-14.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,764,509.00	1,000,000.00	-43.3%
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			1,764,509.00	1,000,000.00	-43.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	339,304.00	289,801.00	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			339,304.00	289,801.00	-14.6%
TOTAL, EXPENDITURES			15,583,122.00	15,319,314.00	-1.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,721,294.00	9,713,014.00	-0.1%
3) Other State Revenue		8300-8599	2,649,249.00	2,579,249.00	-2.6%
4) Other Local Revenue		8600-8799	251,105.00	45,931.00	-81.7%
5) TOTAL, REVENUES			12,621,648.00	12,338,194.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		15,183,368.00	14,969,063.00	-1.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		339,304.00	289,801.00	-14.6%
8) Plant Services	8000-8999		60,450.00	60,450.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,583,122.00	15,319,314.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,961,474.00)	(2,981,120.00)	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,961,474.00)	(2,981,120.00)	0.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,499,606.00	11,538,132.00	-20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,499,606.00	11,538,132.00	-20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,499,606.00	11,538,132.00	-20.4%
2) Ending Balance, June 30 (E + F1e)			11,538,132.00	8,557,012.00	-25.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	206.00	0.00	-100.0%
Stores		9712	18,309.21	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,519,616.79	8,557,012.00	-25.7%
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 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,696,154.79	4,198,246.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,873,978.00	1,786,518.00
5330	Child Nutrition: Summer Food Service Program Operations	3,106,598.00	1,729,362.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	842,886.00	842,886.00
Total, Restricted Balance		11,519,616.79	8,557,012.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,000,000.00	4,000,000.00	-42.9%
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	62,382.00	50,000.00	-19.8%
5) TOTAL, REVENUES			7,062,382.00	4,050,000.00	-42.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,868,956.00	247,000.00	-86.8%
6) Capital Outlay		6000-6999	10,555,717.00	3,872,700.00	-63.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,484,673.00	4,119,700.00	-67.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,422,291.00)	(69,700.00)	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,422,291.00)	(69,700.00)	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,616,115.00	1,193,824.00	-82.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,616,115.00	1,193,824.00	-82.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,616,115.00	1,193,824.00	-82.0%
2) Ending Balance, June 30 (E + F1e)			1,193,824.00	1,124,124.00	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,193,824.00	1,124,124.00	-5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,666,953.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	22,348.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.01		
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			5,689,301.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			5,689,301.06		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	7,000,000.00	4,000,000.00	-42.9%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,000,000.00	4,000,000.00	-42.9%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	62,382.00	50,000.00	-19.8%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,382.00	50,000.00	-19.8%
TOTAL, REVENUES			7,062,382.00	4,050,000.00	-42.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	60,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			60,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,857,956.00	247,000.00	-86.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,868,956.00	247,000.00	-86.8%
CAPITAL OUTLAY					
Land Improvements		6170	6,675,432.00	1,259,500.00	-81.1%
Buildings and Improvements of Buildings		6200	3,876,285.00	2,613,200.00	-32.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	4,000.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,555,717.00	3,872,700.00	-63.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,484,673.00	4,119,700.00	-67.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,000,000.00	4,000,000.00	-42.9%
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	62,382.00	50,000.00	-19.8%
5) TOTAL, REVENUES			7,062,382.00	4,050,000.00	-42.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,484,673.00	4,119,700.00	-67.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,484,673.00	4,119,700.00	-67.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,422,291.00)	(69,700.00)	-98.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,422,291.00)	(69,700.00)	-98.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,616,115.00	1,193,824.00	-82.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,616,115.00	1,193,824.00	-82.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,616,115.00	1,193,824.00	-82.0%
2) Ending Balance, June 30 (E + F1e)			1,193,824.00	1,124,124.00	-5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,193,824.00	1,124,124.00	-5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,193,824.00	1,124,124.00
Total, Restricted Balance		1,193,824.00	1,124,124.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,508,000.00	1,500,000.00	-0.5%
5) TOTAL, REVENUES			1,508,000.00	1,500,000.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,877,200.00	1,877,200.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,000.00	32,000.00	0.0%
6) Capital Outlay		6000-6999	41,189,002.00	20,889,002.00	-49.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			43,098,202.00	22,798,202.00	-47.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,590,202.00)	(21,298,202.00)	-48.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,590,202.00)	(21,298,202.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,329,886.00	28,739,684.00	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,329,886.00	28,739,684.00	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,329,886.00	28,739,684.00	-59.1%
2) Ending Balance, June 30 (E + F1e)			28,739,684.00	7,441,482.00	-74.1%
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	23,504,266.00	706,064.00	-97.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,235,418.00	6,735,418.00	28.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	63,714,938.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	231,623.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			63,946,561.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	99,609.79		
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			99,609.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			63,846,951.42		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,508,000.00	1,500,000.00	-0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,508,000.00	1,500,000.00	-0.5%
TOTAL, REVENUES			1,508,000.00	1,500,000.00	-0.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	697,200.00	697,200.00	0.0%
Noncapitalized Equipment		4400	1,180,000.00	1,180,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,877,200.00	1,877,200.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	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	30,000.00	30,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,000.00	32,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	265,000.00	265,000.00	0.0%
Land Improvements		6170	31,500.00	31,500.00	0.0%
Buildings and Improvements of Buildings		6200	39,542,502.00	19,242,502.00	-51.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,350,000.00	1,350,000.00	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			41,189,002.00	20,889,002.00	-49.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			43,098,202.00	22,798,202.00	-47.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,508,000.00	1,500,000.00	-0.5%
5) TOTAL, REVENUES			1,508,000.00	1,500,000.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		43,098,202.00	22,798,202.00	-47.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			43,098,202.00	22,798,202.00	-47.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(41,590,202.00)	(21,298,202.00)	-48.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,590,202.00)	(21,298,202.00)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,329,886.00	28,739,684.00	-59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,329,886.00	28,739,684.00	-59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,329,886.00	28,739,684.00	-59.1%
2) Ending Balance, June 30 (E + F1e)			28,739,684.00	7,441,482.00	-74.1%
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	23,504,266.00	706,064.00	-97.0%
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	5,235,418.00	6,735,418.00	28.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	23,504,266.00	706,064.00
Total, Restricted Balance		23,504,266.00	706,064.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	734,063.00	0.00	-100.0%
5) TOTAL, REVENUES			734,063.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	244,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	15,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	610,000.00	610,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			869,500.00	610,000.00	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,437.00)	(610,000.00)	350.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,437.00)	(610,000.00)	350.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,297,544.00	9,162,107.00	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,297,544.00	9,162,107.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,297,544.00	9,162,107.00	-1.5%
2) Ending Balance, June 30 (E + F1e)			9,162,107.00	8,552,107.00	-6.7%
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	9,162,107.00	8,552,107.00	-6.7%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,236,868.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	28,789.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	390,750.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference	
2) Investments		9150	0.00			
3) Accounts Receivable		9200	.01			
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			9,656,408.00			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,656,408.00			
OTHER STATE REVENUE						
Tax Relief Subventions						
Restricted Levies - Other						
Homeowners' Exemptions			8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			8576	0.00	0.00	0.0%
All Other State Revenue			8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE				0.00	0.00	0.0%
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll			8615	0.00	0.00	0.0%
Unsecured Roll			8616	0.00	0.00	0.0%
Prior Years' Taxes			8617	0.00	0.00	0.0%
Supplemental Taxes			8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes						
Parcel Taxes			8621	0.00	0.00	0.0%
Other			8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	483,972.00	0.00	-100.0%
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	151,729.00	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	98,362.00	0.00	-100.0%
Other Local Revenue						
All Other Local Revenue			8699	0.00	0.00	0.0%
All Other Transfers In from All Others			8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE				734,063.00	0.00	-100.0%
TOTAL, REVENUES				734,063.00	0.00	-100.0%
CERTIFICATED SALARIES						
Other Certificated Salaries			1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES				0.00	0.00	0.0%
CLASSIFIED SALARIES						
Classified Support Salaries			2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	244,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			244,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	15,500.00	0.00	-100.0%
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			15,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	400,000.00	400,000.00	0.0%
Other Debt Service - Principal		7439	210,000.00	210,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			610,000.00	610,000.00	0.0%
TOTAL, EXPENDITURES			869,500.00	610,000.00	-29.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	734,063.00	0.00	-100.0%
5) TOTAL, REVENUES			734,063.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		259,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	610,000.00	610,000.00	0.0%
10) TOTAL, EXPENDITURES			869,500.00	610,000.00	-29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(135,437.00)	(610,000.00)	350.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(135,437.00)	(610,000.00)	350.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,297,544.00	9,162,107.00	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,297,544.00	9,162,107.00	-1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,297,544.00	9,162,107.00	-1.5%
2) Ending Balance, June 30 (E + F1e)			9,162,107.00	8,552,107.00	-6.7%
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	9,162,107.00	8,552,107.00	-6.7%
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 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	9,162,107.00	8,552,107.00
Total, Restricted Balance		9,162,107.00	8,552,107.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,960,318.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	213,737.00	213,737.00	0.0%
5) TOTAL, REVENUES			6,174,055.00	213,737.00	-96.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	395,504.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	295,000.00	225,000.00	-23.7%
6) Capital Outlay		6000-6999	7,089,004.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,779,508.00	225,000.00	-97.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,605,453.00)	(11,263.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,605,453.00)	(11,263.00)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,392,949.00	10,787,496.00	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,392,949.00	10,787,496.00	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,392,949.00	10,787,496.00	-13.0%
2) Ending Balance, June 30 (E + F1e)			10,787,496.00	10,776,233.00	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,787,496.00	10,776,233.00	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,369,527.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	46,694.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.01		
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			14,416,221.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			14,416,221.23		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	5,960,318.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			5,960,318.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	213,737.00	213,737.00	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			213,737.00	213,737.00	0.0%
TOTAL, REVENUES			6,174,055.00	213,737.00	-96.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	115,336.00	0.00	-100.0%
Noncapitalized Equipment		4400	280,168.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			395,504.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	295,000.00	225,000.00	-23.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			295,000.00	225,000.00	-23.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,288.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,013,930.00	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	51,786.00	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			7,089,004.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,779,508.00	225,000.00	-97.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,960,318.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	213,737.00	213,737.00	0.0%
5) TOTAL, REVENUES			6,174,055.00	213,737.00	-96.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,779,508.00	225,000.00	-97.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,779,508.00	225,000.00	-97.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,605,453.00)	(11,263.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,605,453.00)	(11,263.00)	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,392,949.00	10,787,496.00	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,392,949.00	10,787,496.00	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,392,949.00	10,787,496.00	-13.0%
2) Ending Balance, June 30 (E + F1e)			10,787,496.00	10,776,233.00	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,787,496.00	10,776,233.00	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	10,787,496.00	10,776,233.00
Total, Restricted Balance		10,787,496.00	10,776,233.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	107,957.00	115,379.00	6.9%
4) Other Local Revenue		8600-8799	21,502,505.00	20,961,562.00	-2.5%
5) TOTAL, REVENUES			21,610,462.00	21,076,941.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,183,066.00	22,035,113.00	9.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,183,066.00	22,035,113.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,427,396.00	(958,172.00)	-167.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,427,396.00	(958,172.00)	-167.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,957,504.00	21,384,900.00	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,957,504.00	21,384,900.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,957,504.00	21,384,900.00	7.2%
2) Ending Balance, June 30 (E + F1e)			21,384,900.00	20,426,728.00	-4.5%
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	21,266,418.00	20,308,246.00	-4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	118,482.00	118,482.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,149,762.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	64,569.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.02		
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			21,214,331.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,214,331.77		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	107,957.00	115,379.00	6.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			107,957.00	115,379.00	6.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,963,746.00	19,803,085.00	-0.8%
Unsecured Roll		8612	932,543.00	1,011,410.00	8.5%
Prior Years' Taxes		8613	67,146.00	0.00	-100.0%
Supplemental Taxes		8614	235,228.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	303,842.00	147,067.00	-51.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,502,505.00	20,961,562.00	-2.5%
TOTAL, REVENUES			21,610,462.00	21,076,941.00	-2.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,371,024.00	10,507,910.00	25.5%
Bond Interest and Other Service Charges		7434	11,812,042.00	11,527,203.00	-2.4%
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)			20,183,066.00	22,035,113.00	9.2%
TOTAL, EXPENDITURES			20,183,066.00	22,035,113.00	9.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	107,957.00	115,379.00	6.9%
4) Other Local Revenue		8600-8799	21,502,505.00	20,961,562.00	-2.5%
5) TOTAL, REVENUES			21,610,462.00	21,076,941.00	-2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,183,066.00	22,035,113.00	9.2%
10) TOTAL, EXPENDITURES			20,183,066.00	22,035,113.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,427,396.00	(958,172.00)	-167.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,427,396.00	(958,172.00)	-167.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,957,504.00	21,384,900.00	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,957,504.00	21,384,900.00	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,957,504.00	21,384,900.00	7.2%
2) Ending Balance, June 30 (E + F1e)			21,384,900.00	20,426,728.00	-4.5%
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	21,266,418.00	20,308,246.00	-4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	118,482.00	118,482.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	21,266,418.00	20,308,246.00
Total, Restricted Balance		21,266,418.00	20,308,246.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	200,000.00	New
5) TOTAL, REVENUES			0.00	200,000.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	3,663,324.00	New
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	3,663,324.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(3,463,324.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(3,463,324.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,267,706.00	12,267,706.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,267,706.00	12,267,706.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,267,706.00	12,267,706.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			12,267,706.00	8,804,382.00	-28.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	12,267,706.00	8,804,382.00	-28.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,983,285.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,601.00		
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	(.01)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			9,010,886.79		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			9,010,886.79		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	200,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	200,000.00	New
TOTAL, REVENUES			0.00	200,000.00	New
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,663,324.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	3,663,324.00	New
TOTAL, EXPENSES			0.00	3,663,324.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	200,000.00	New
5) TOTAL, REVENUES			0.00	200,000.00	New
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	3,663,324.00	New
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	3,663,324.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(3,463,324.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(3,463,324.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,267,706.00	12,267,706.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,267,706.00	12,267,706.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,267,706.00	12,267,706.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			12,267,706.00	8,804,382.00	-28.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	12,267,706.00	8,804,382.00	-28.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	12,267,706.00	8,804,382.00
Total, Restricted Net Position		12,267,706.00	8,804,382.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	193,481,588.00	1.13%	195,668,288.00	0.55%	196,753,919.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,993,081.00	0.10%	4,998,105.24	0.62%	5,028,938.21
4. Other Local Revenues	8600-8799	8,195,000.00	0.00%	8,195,000.00	0.00%	8,195,000.00
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	(41,199,617.00)	-5.39%	(38,980,374.55)	1.88%	(39,711,338.50)
6. Total (Sum lines A1 thru A5c)		165,470,052.00	2.67%	169,881,018.69	0.23%	170,266,518.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,556,597.00		83,690,563.13
b. Step & Column Adjustment				1,074,015.13		1,063,602.31
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,940,049.00)		(1,875,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,556,597.00	-2.18%	83,690,563.13	-0.97%	82,879,165.44
2. Classified Salaries						
a. Base Salaries				27,114,546.00		27,583,268.75
b. Step & Column Adjustment				352,489.10		358,582.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				116,233.65		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,114,546.00	1.73%	27,583,268.75	1.30%	27,941,851.25
3. Employee Benefits	3000-3999	46,431,255.00	-5.05%	44,088,751.86	-0.01%	44,084,080.61
4. Books and Supplies	4000-4999	8,438,504.00	-30.98%	5,824,576.00	0.00%	5,824,576.00
5. Services and Other Operating Expenditures	5000-5999	20,224,404.00	-15.82%	17,025,586.00	0.00%	17,025,586.00
6. Capital Outlay	6000-6999	715,700.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	634,635.00	0.00%	634,635.00	0.00%	634,635.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,449,441.00)	-1.67%	(2,408,652.37)	-0.17%	(2,404,614.41)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		186,666,200.00	-5.48%	176,438,728.37	-0.26%	175,985,279.89

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(21,196,148.00)		(6,557,709.68)		(5,718,761.18)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		56,008,235.00		34,812,087.00		28,254,377.32
2. Ending Fund Balance (Sum lines C and D1)		34,812,087.00		28,254,377.32		22,535,616.14
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,985,576.00		205,007.00		130,975.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	30,706,511.00		27,929,370.32		22,284,641.14
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,812,087.00		28,254,377.32		22,535,616.14
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	30,706,511.00		27,929,370.32		22,284,641.14
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		30,706,511.00		27,929,370.32		22,284,641.14
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of \$1,875,000 in salaries due to decline in enrollment and ADA (15 FTE @125k) for both the 2026-27 and 2027-28 fiscal year. In 2026-27 a reduction of \$1,065,049 due to expiration of one-time funds.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	12,157,687.00	-5.82%	11,450,169.00	-3.17%	11,087,076.00
3. Other State Revenues	8300-8599	34,234,467.00	2.34%	35,033,889.72	2.68%	35,973,217.31
4. Other Local Revenues	8600-8799	15,307,381.00	0.00%	15,307,381.00	0.00%	15,307,381.00
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	41,199,617.00	-5.39%	38,980,374.55	1.88%	39,711,338.50
6. Total (Sum lines A1 thru A5c)		102,899,152.00	-2.07%	100,771,814.27	1.30%	102,079,012.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,513,802.00		24,260,619.65
b. Step & Column Adjustment				312,812.45		312,334.79
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,565,994.80)		(234,866.10)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,513,802.00	-11.82%	24,260,619.65	0.32%	24,338,088.34
2. Classified Salaries						
a. Base Salaries				23,693,299.00		21,778,935.12
b. Step & Column Adjustment				279,492.77		283,126.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,193,856.65)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,693,299.00	-8.08%	21,778,935.12	1.30%	22,062,061.30
3. Employee Benefits	3000-3999	21,828,242.00	-10.52%	19,531,261.40	1.59%	19,841,281.06
4. Books and Supplies	4000-4999	5,929,472.00	-35.41%	3,829,821.95	-0.66%	3,804,423.25
5. Services and Other Operating Expenditures	5000-5999	37,118,172.00	-21.40%	29,175,613.50	-3.15%	28,255,791.82
6. Capital Outlay	6000-6999	61,620.00	0.00%	61,620.00	0.00%	61,620.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,094,661.00	0.00%	2,094,661.00	0.00%	2,094,661.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,159,640.00	-1.89%	2,118,851.37	-0.19%	2,114,813.41
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		120,398,908.00	-14.57%	102,851,383.99	-0.27%	102,572,740.18
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(17,499,756.00)		(2,079,569.72)		(493,727.37)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,993,978.00		23,494,222.00		21,414,652.28
2. Ending Fund Balance (Sum lines C and D1)		23,494,222.00		21,414,652.28		20,920,924.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	23,494,222.00		21,414,652.28		20,920,924.91
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)		23,494,222.00		21,414,652.28		20,920,924.91
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2026/27 Reduction of carryover one-time salary expenditures in both Certificated and Classified Salaries as well as reduction due to expiring one-time resources. 2027/28: Reduction of salaries due to expiring resources in Certificated salaries.						

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	193,481,588.00	1.13%	195,668,288.00	0.55%	196,753,919.00
2. Federal Revenues	8100-8299	12,157,687.00	-5.82%	11,450,169.00	-3.17%	11,087,076.00
3. Other State Revenues	8300-8599	39,227,548.00	2.05%	40,031,994.96	2.42%	41,002,155.52
4. Other Local Revenues	8600-8799	23,502,381.00	0.00%	23,502,381.00	0.00%	23,502,381.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		268,369,204.00	0.85%	270,652,832.96	0.63%	272,345,531.52
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,070,399.00		107,951,182.78
b. Step & Column Adjustment				1,386,827.58		1,375,937.10
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,506,043.80)		(2,109,866.10)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,070,399.00	-4.53%	107,951,182.78	-0.68%	107,217,253.78
2. Classified Salaries						
a. Base Salaries				50,807,845.00		49,362,203.87
b. Step & Column Adjustment				631,981.87		641,708.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,077,623.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,807,845.00	-2.85%	49,362,203.87	1.30%	50,003,912.55
3. Employee Benefits	3000-3999	68,259,497.00	-6.80%	63,620,013.26	0.48%	63,925,361.67
4. Books and Supplies	4000-4999	14,367,976.00	-32.81%	9,654,397.95	-0.26%	9,628,999.25
5. Services and Other Operating Expenditures	5000-5999	57,342,576.00	-19.43%	46,201,199.50	-1.99%	45,281,377.82
6. Capital Outlay	6000-6999	777,320.00	-92.07%	61,620.00	0.00%	61,620.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,729,296.00	0.00%	2,729,296.00	0.00%	2,729,296.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(289,801.00)	0.00%	(289,801.00)	0.00%	(289,801.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		307,065,108.00	-9.05%	279,290,112.36	-0.26%	278,558,020.07
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(38,695,904.00)		(8,637,279.40)		(6,212,488.55)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		97,002,213.00		58,306,309.00		49,669,029.60
2. Ending Fund Balance (Sum lines C and D1)		58,306,309.00		49,669,029.60		43,456,541.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	23,494,222.00		21,414,652.28		20,920,924.91
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,985,576.00		205,007.00		130,975.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	30,706,511.00		27,929,370.32		22,284,641.14
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,306,309.00		49,669,029.60		43,456,541.05
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	30,706,511.00		27,929,370.32		22,284,641.14
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)		30,706,511.00		27,929,370.32		22,284,641.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.00%		8.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
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)						
		11,831.98		11,541.66		11,282.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		307,065,108.00		279,290,112.36		278,558,020.07
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)						
		307,065,108.00		279,290,112.36		278,558,020.07
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)						
		9,211,953.24		8,378,703.37		8,356,740.60
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)						
		9,211,953.24		8,378,703.37		8,356,740.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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):	11,832	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	14,753	14,753		
Charter School				
Total ADA	14,753	14,753	0.0%	Met
Second Prior Year (2023-24)				
District Regular	14,027	14,027		
Charter School				
Total ADA	14,027	14,027	0.0%	Met
First Prior Year (2024-25)				
District Regular	13,158	13,158		
Charter School		0		
Total ADA	13,158	13,158	0.0%	Met
Budget Year (2025-26)				
District Regular	12,565			
Charter School	0			
Total ADA	12,565			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	13,912	13,883		
Charter School				
Total Enrollment	13,912	13,883	0.2%	Met
Second Prior Year (2023-24)				
District Regular	13,423	13,399		
Charter School				
Total Enrollment	13,423	13,399	0.2%	Met
First Prior Year (2024-25)				
District Regular	13,058	13,003		
Charter School				
Total Enrollment	13,058	13,003	0.4%	Met
Budget Year (2025-26)				
District Regular	12,600			
Charter School				
Total Enrollment	12,600			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	13,006	13,883	
Charter School		0	
Total ADA/Enrollment	13,006	13,883	93.7%
Second Prior Year (2023-24)			
District Regular	12,576	13,399	
Charter School	0		
Total ADA/Enrollment	12,576	13,399	93.9%
First Prior Year (2024-25)			
District Regular	12,112	13,003	
Charter School			
Total ADA/Enrollment	12,112	13,003	93.2%
Historical Average Ratio:			93.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	11,832	12,600		
Charter School	0			
Total ADA/Enrollment	11,832	12,600	93.9%	Met
1st Subsequent Year (2026-27)				
District Regular	11,542	12,194		
Charter School				
Total ADA/Enrollment	11,542	12,194	94.7%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	11,282	11,826		
Charter School				
Total ADA/Enrollment	11,282	11,826	95.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district is expecting better attendance due to new efforts to improve attendance and provide students with more chances to make up missed days through attendance recovery programs. These initiatives should help to bring the attendance rates back to pre-pandemic levels.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	13,188.28	12,595.14	12,203.69	11,859.03
b. Prior Year ADA (Funded)		13,188.28	12,595.14	12,203.69
c. Difference (Step 1a minus Step 1b)		(593.14)	(391.45)	(344.66)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.50%)	(3.11%)	(2.82%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		201,756,596.00	197,481,588.00	197,168,288.00
b1. COLA percentage		1.70%	2.30%	3.02%
b2. COLA amount (proxy for purposes of this criterion)		3,429,862.13	4,542,076.52	5,954,482.30
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.70%	2.30%	3.02%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(2.80%)	(.81%)	.20%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-3.80% to -1.80%	-1.81% to 0.19%	-0.80% to 1.20%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	34,681,297.00	34,681,297.00	34,681,297.00	34,681,297.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	201,756,596.00	197,481,588.00	197,168,288.00	198,253,919.00
District's Projected Change in LCFF Revenue:		(2.12%)	(.16%)	.55%
LCFF Revenue Standard		-3.80% to -1.80%	-1.81% to 0.19%	-0.80% to 1.20%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	163,092,654.62	179,395,374.17	90.9%	
Second Prior Year (2023-24)	163,693,704.14	192,467,682.84	85.0%	
First Prior Year (2024-25)	159,715,528.00	194,901,362.00	81.9%	
	Historical Average Ratio:		86.0%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		83.0% to 89.0%	83.0% to 89.0%	83.0% to 89.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	159,102,398.00	186,666,200.00	85.2%		Met
1st Subsequent Year (2026-27)	155,362,583.74	176,438,728.37	88.1%		Met
2nd Subsequent Year (2027-28)	154,905,097.30	175,985,279.89	88.0%		Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(2.80%)	(.81%)	.20%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.80% to 7.20%	-10.81% to 9.19%	-9.80% to 10.20%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.80% to 2.20%	-5.81% to 4.19%	-4.80% to 5.20%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	13,577,444.00		
Budget Year (2025-26)	12,157,687.00	(10.46%)	Yes
1st Subsequent Year (2026-27)	11,450,169.00	(5.82%)	Yes
2nd Subsequent Year (2027-28)	11,087,076.00	(3.17%)	No

Explanation:
(required if Yes)

Carry over Title funds are not included in the initial adopted budget because the exact amounts carried over from the previous year are not known at the time of budget adoption

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	39,981,475.00		
Budget Year (2025-26)	39,227,548.00	(1.89%)	No
1st Subsequent Year (2026-27)	40,031,994.96	2.05%	No
2nd Subsequent Year (2027-28)	41,002,155.52	2.42%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	25,399,109.00		
Budget Year (2025-26)	23,502,381.00	(7.47%)	No
1st Subsequent Year (2026-27)	23,502,381.00	0.00%	No
2nd Subsequent Year (2027-28)	23,502,381.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2024-25)	12,678,572.00		
Budget Year (2025-26)	14,367,976.00	13.32%	Yes
1st Subsequent Year (2026-27)	9,654,397.95	(32.81%)	Yes
2nd Subsequent Year (2027-28)	9,628,999.25	(.26%)	No

Explanation:
(required if Yes)

Carry over amounts have not yet been fully identified in the budget year and will be posted at first interim revision. Also, one-time expenditures have been removed from the outgoing years as funding sources expire.

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

First Prior Year (2024-25)	74,730,628.00		
Budget Year (2025-26)	57,342,576.00	(23.27%)	Yes
1st Subsequent Year (2026-27)	46,201,199.50	(19.43%)	Yes
2nd Subsequent Year (2027-28)	45,281,377.82	(1.99%)	No

Explanation:
(required if Yes)

Carry over amounts have not yet been fully identified in the budget year and will be posted at first interim revision. Also, one-time expenditures have been removed from the outgoing years as funding sources expire.

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)	78,958,028.00		
Budget Year (2025-26)	74,887,616.00	(5.16%)	Met
1st Subsequent Year (2026-27)	74,984,544.96	.13%	Met
2nd Subsequent Year (2027-28)	75,591,612.52	.81%	Met

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

First Prior Year (2024-25)	87,409,200.00		
Budget Year (2025-26)	71,710,552.00	(17.96%)	Not Met
1st Subsequent Year (2026-27)	55,855,597.45	(22.11%)	Not Met
2nd Subsequent Year (2027-28)	54,910,377.07	(1.69%)	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

Explanation:
Other Local Revenue
(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)

Carry over amounts have not yet been fully identified in the budget year and will be posted at first interim revision. Also, one-time expenditures have been removed from the outgoing years as funding sources expire.

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

Carry over amounts have not yet been fully identified in the budget year and will be posted at first interim revision. Also, one-time expenditures have been removed from the outgoing years as funding sources expire.

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)	307,065,108.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	Status
		(Line 2c times 3%)	Maintenance Account	
c. Net Budgeted Expenditures and Other Financing Uses	307,065,108.00	9,211,953.24	9,212,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	27,185,843.77	0.00	32,370,571.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	85,307,458.92	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	27,185,843.77	85,307,458.92	32,370,571.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	271,883,355.04	308,569,141.72	323,705,708.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	271,883,355.04	308,569,141.72	323,705,708.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	27.6%	10.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	9.2%	3.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	12,944,067.88	179,395,374.17	N/A	Met
Second Prior Year (2023-24)	12,310,055.67	192,467,682.84	N/A	Met
First Prior Year (2024-25)	(29,634,362.00)	194,901,362.00	15.2%	Not Met
Budget Year (2025-26) (Information only)	(21,196,148.00)	186,666,200.00		

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)

The district has maintained a healthy unrestricted ending fund balance by prioritizing the spending of the most restricted resources first. As we move towards better aligning our expenditures with our revenues, we are utilizing our reserves. The district will continue to monitor the budget closely and ensure that expenditures are consistently aligned with revenues to maintain fiscal stability

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	12,540,642.00	60,388,473.91	N/A	Met
Second Prior Year (2023-24)	55,119,271.00	73,332,541.79	N/A	Met
First Prior Year (2024-25)	58,602,186.00	85,642,597.00	N/A	Met
Budget Year (2025-26) (Information only)	56,008,235.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund	Status
	(Form CASH, Line F, June Column)	
Current Year (2025-26)	37,164,414.41	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,832	11,542	11,282
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	307,065,108.00	279,290,112.36	278,558,020.07
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	307,065,108.00	279,290,112.36	278,558,020.07

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,211,953.24	8,378,703.37	8,356,740.60
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	9,211,953.24	8,378,703.37	8,356,740.60

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	30,706,511.00	27,929,370.32	22,284,641.14
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	30,706,511.00	27,929,370.32	22,284,641.14
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	8.00%
District's Reserve Standard (Section 10B, Line 7):	9,211,953.24	8,378,703.37	8,356,740.60
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(44,344,974.00)			
Budget Year (2025-26)	(41,199,617.00)	(3,145,357.00)	(7.1%)	Met
1st Subsequent Year (2026-27)	(39,980,375.00)	(1,219,242.00)	(3.0%)	Met
2nd Subsequent Year (2027-28)	(39,711,339.00)	(269,036.00)	(.7%)	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

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

Explanation:
(required if NOT met)

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

Project Information:
(required if 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)

Increase in GO Bond payments will be funded by Fund 51; the increase in Early Retirement plan is funded and budgeted in the GF

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)

2 For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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:

Employee must be at least 55 years of age, hired prior to 2013, and worked at the Oxnard School District for 15 years for eligibility

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	88,857,574.00
b. OPEB plan(s) fiduciary net position (if applicable)	8,592,070.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	80,265,504.00
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	6/30/2023

5. OPEB Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,558,700.00	3,558,700.00	3,558,700.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

--

3 Self-Insurance Liabilities

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

4 Self-Insurance Contributions

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	874	853	838	823

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

--	--

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

1,176,783		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

7. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
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		
11,856,316	10,080,989	10,853,836

Certificated (Non-management) Prior Year Settlements

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

Yes		
1,160,086		

Increase to health and welfare cap as well as increased costs due to temporary cap increase

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
0	1,260,748	1,243,308
	1.3%	1.3%

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) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	837	820	820	820

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	599,002		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	6,096,925	5,167,847	5,167,847
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	1,205,992		

If Yes, explain the nature of the new costs:

Increase to health and welfare cap as well as increased costs due to temporary cap increase

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		595,682	603,298
3.	Percent change in step & column over prior year		1.3%	1.3%

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	94	95	95	95

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

175,709		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Total cost of H&W benefits	1,445,959	1,355,959	1,355,959
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments		36,300	38,411
Percent change in step & column over prior year		1.3%	1.3%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 18, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A3: Enrollment Trends The district is expecting a decline in enrollment, which is reflected in the district's Multi-Year Projection (MYP). A6: Retiree Health Benefits The district offers uncapped health benefits to vested retirees who were hired prior to 2013. These benefits are provided until the retirees reach the age of 69. A9: Administrative Vacancy Board of Trustees appointed Kristen Pifko to the position of Assistant Superintendent of Business Services at it's May 21, 2025 meeting with a start date of July 1, 2025

End of School District Budget Criteria and Standards Review

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

Oxnard Elementary

Ventura 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

CHECKRESOURCE - (Warning) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6225-0-0000-0000-9110	6225	\$249,299.52

Explanation: Will be reviewed and addressed during the Unaudited Actuals reporting process.

CHK-FUNDxRESOURCE - (Warning) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6225-0-0000-0000-9110	01	6225	\$249,299.52

Explanation: Will be reviewed and addressed during the Unaudited Actuals reporting process.

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6225-0-0000-0000-9110	6225	9110	\$249,299.52

Explanation: Will be reviewed and addressed during the Unaudited Actuals reporting process.

SUPPLEMENTAL CHECKS

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

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$353,151,683.00	
DEBT.GOV.PENSION.LIAB.9663	\$180,736,336.00	
DEBT.GOV.OPEB.9664	\$80,265,504.00	
DEBT.GOV.COMP.ABS.9665	\$1,365,351.40	
DEBT.GOV.COPS.9666	\$7,569,772.00	
DEBT.GOV.OTH.DEBT.9669	\$6,917,301.20	

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

Oxnard Elementary

Ventura 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)

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