

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: 1324 Arcadia Avenue, Vista CA 92084

Date: 06/09/2025

Public Hearing:

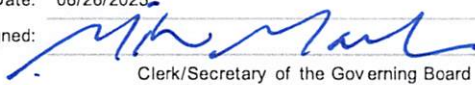
Place: 1234 Arcadia Avenue, Vista CA 92084

Date: 06/12/2025

Time: 05:00 PM

Adoption Date: 06/26/2025

Signed:



Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Mike Markov

Title:

Board Clerk

Contact person for additional information on the budget reports:

Name: Ana Machado

Title: Exec Director, Fiscal Services

Telephone: 760-726-2170 x. 92602

E-mail: anamachado@vistausd.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	

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

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

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	244,650,355.00	1,802,831.00	246,453,186.00	241,306,912.00	1,799,701.00	243,106,613.00	-1.4%
2) Federal Revenue		8100-8299	82,000.00	25,796,198.00	25,878,198.00	80,000.00	14,302,523.00	14,382,523.00	-44.4%
3) Other State Revenue		8300-8599	7,191,245.00	30,514,913.00	37,706,158.00	7,024,469.00	31,966,434.00	38,990,903.00	3.4%
4) Other Local Revenue		8600-8799	4,920,592.00	19,222,961.00	24,143,553.00	4,361,000.00	16,628,994.00	20,989,994.00	-13.1%
5) TOTAL, REVENUES			256,844,192.00	77,336,903.00	334,181,095.00	252,772,381.00	64,697,652.00	317,470,033.00	-5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	103,157,505.00	43,607,662.00	146,765,167.00	94,102,854.00	44,840,523.00	138,943,377.00	-5.3%
2) Classified Salaries		2000-2999	32,050,003.00	19,956,688.00	52,006,691.00	31,792,844.00	21,270,372.00	53,063,216.00	2.0%
3) Employee Benefits		3000-3999	49,813,090.00	40,230,018.00	90,043,108.00	52,618,157.00	40,959,619.00	93,577,776.00	3.9%
4) Books and Supplies		4000-4999	6,600,986.01	12,149,113.28	18,750,099.29	12,014,701.00	16,187,520.00	28,202,221.00	50.4%
5) Services and Other Operating Expenditures		5000-5999	19,606,926.99	34,118,333.72	53,725,260.71	12,953,809.00	21,775,420.00	34,729,229.00	-35.4%
6) Capital Outlay		6000-6999	2,339,822.00	10,344,033.00	12,683,855.00	2,264,375.00	73,000.00	2,337,375.00	-81.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	160,000.00	1,647,011.00	1,807,011.00	0.00	2,051,688.00	2,051,688.00	13.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,552,088.00)	4,081,246.00	(470,842.00)	(2,976,343.00)	2,282,164.00	(694,179.00)	47.4%
9) TOTAL, EXPENDITURES			209,176,245.00	166,134,105.00	375,310,350.00	202,770,397.00	149,440,306.00	352,210,703.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,667,947.00	(88,797,202.00)	(41,129,255.00)	50,001,984.00	(84,742,654.00)	(34,740,670.00)	-15.5%
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	(59,947,024.00)	59,947,024.00	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,947,024.00)	59,947,024.00	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,279,077.00)	(28,850,178.00)	(41,129,255.00)	(11,207,234.00)	(23,533,436.00)	(34,740,670.00)	-15.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,018,015.18	86,098,429.15	143,116,444.33	44,679,211.18	57,307,978.15	101,987,189.33	-28.7%
b) Audit Adjustments		9793	(59,727.00)	59,727.00	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)			56,958,288.18	86,158,156.15	143,116,444.33	44,679,211.18	57,307,978.15	101,987,189.33	-28.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,958,288.18	86,158,156.15	143,116,444.33	44,679,211.18	57,307,978.15	101,987,189.33	-28.7%
2) Ending Balance, June 30 (E + F1e)			44,679,211.18	57,307,978.15	101,987,189.33	33,471,977.18	33,774,542.15	67,246,519.33	-34.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	96,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00	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	57,307,986.55	57,307,986.55	0.00	33,774,551.47	33,774,551.47	-41.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	3,677,337.00	0.00	3,677,337.00	3,081,150.00	0.00	3,081,150.00	-16.2%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Committed Supplemental & Concentration Carry over	0000	9760	596,187.00		596,187.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,765,517.00	0.00	18,765,517.00	17,610,535.00	0.00	17,610,535.00	-6.2%
Unassigned/Unappropriated Amount		9790	21,890,357.18	(8.40)	21,890,348.78	12,434,292.18	(9.32)	12,434,282.86	-43.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

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)	
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		117,462,870.00	0.00	117,462,870.00	115,356,435.00	0.00	115,356,435.00	-1.8%
Education Protection Account State Aid - Current Year	8012		35,589,225.00	0.00	35,589,225.00	31,328,693.00	0.00	31,328,693.00	-12.0%
State Aid - Prior Years	8019		(866.00)	0.00	(866.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		422,164.00	0.00	422,164.00	422,164.00	0.00	422,164.00	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%

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)	
County & District Taxes									
Secured Roll Taxes		8041	91,171,302.00	0.00	91,171,302.00	95,143,960.00	0.00	95,143,960.00	4.4%
Unsecured Roll Taxes		8042	2,993,980.00	0.00	2,993,980.00	2,993,980.00	0.00	2,993,980.00	0.0%
Prior Years' Taxes		8043	1,175.00	0.00	1,175.00	1,175.00	0.00	1,175.00	0.0%
Supplemental Taxes		8044	5,708,511.00	0.00	5,708,511.00	5,708,511.00	0.00	5,708,511.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	308,356.00	0.00	308,356.00	308,356.00	0.00	308,356.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,691,459.00	0.00	8,691,459.00	8,691,459.00	0.00	8,691,459.00	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			262,348,176.00	0.00	262,348,176.00	259,954,733.00	0.00	259,954,733.00	-0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,697,821.00)	0.00	(17,697,821.00)	(18,647,821.00)	0.00	(18,647,821.00)	5.4%
Property Taxes Transfers		8097	0.00	1,802,831.00	1,802,831.00	0.00	1,799,701.00	1,799,701.00	-0.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			244,650,355.00	1,802,831.00	246,453,186.00	241,306,912.00	1,799,701.00	243,106,613.00	-1.4%
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	5,212,244.00	5,212,244.00	0.00	5,212,244.00	5,212,244.00	0.0%
Special Education Discretionary Grants		8182	0.00	398,067.00	398,067.00	0.00	398,067.00	398,067.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	811,988.00	811,988.00	0.00	749,000.00	749,000.00	-7.8%
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		4,922,036.00	4,922,036.00		5,817,549.00	5,817,549.00	18.2%

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Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		764,905.00	764,905.00		615,562.00	615,562.00	-19.5%
Title III, Immigrant Student Program	4201	8290		39,523.00	39,523.00		59,928.00	59,928.00	51.6%
Title III, English Learner Program	4203	8290		223,023.00	223,023.00		406,254.00	406,254.00	82.2%
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		866,017.00	866,017.00		868,403.00	868,403.00	0.3%
Career and Technical Education	3500-3599	8290		267,405.00	267,405.00		175,516.00	175,516.00	-34.4%
All Other Federal Revenue	All Other	8290	82,000.00	12,290,990.00	12,372,990.00	80,000.00	0.00	80,000.00	-99.4%
TOTAL, FEDERAL REVENUE			82,000.00	25,796,198.00	25,878,198.00	80,000.00	14,302,523.00	14,382,523.00	-44.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		(910,860.00)	(910,860.00)		(725,000.00)	(725,000.00)	-20.4%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	853,999.00	0.00	853,999.00	895,808.00	0.00	895,808.00	4.9%
Lottery - Unrestricted and Instructional Materials		8560	3,189,297.00	1,363,503.00	4,552,800.00	3,506,419.00	1,505,373.00	5,011,792.00	10.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		9,721,527.00	9,721,527.00		9,723,741.00	9,723,741.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		362,071.00	362,071.00		250,000.00	250,000.00	-31.0%

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)	
Arts and Music in Schools (Prop 28)	6770	8590		2,691,207.00	2,691,207.00		2,424,178.00	2,424,178.00	-9.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,147,949.00	17,287,465.00	20,435,414.00	2,622,242.00	18,788,142.00	21,410,384.00	4.8%
TOTAL, OTHER STATE REVENUE			7,191,245.00	30,514,913.00	37,706,158.00	7,024,469.00	31,966,434.00	38,990,903.00	3.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	190,105.00	0.00	190,105.00	35,000.00	0.00	35,000.00	-81.6%
Interest		8660	2,158,557.00	0.00	2,158,557.00	2,450,000.00	0.00	2,450,000.00	13.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	2,443,626.00	2,443,626.00	0.00	2,194,848.00	2,194,848.00	-10.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	654,854.00	0.00	654,854.00	636,000.00	0.00	636,000.00	-2.9%

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)	
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,917,076.00	2,337,706.00	4,254,782.00	1,240,000.00	395,000.00	1,635,000.00	-61.6%
Tuition		8710	0.00	90,555.00	90,555.00	0.00	0.00	0.00	-100.0%
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		14,351,074.00	14,351,074.00		14,039,146.00	14,039,146.00	-2.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,920,592.00	19,222,961.00	24,143,553.00	4,361,000.00	16,628,994.00	20,989,994.00	-13.1%
TOTAL, REVENUES			256,844,192.00	77,336,903.00	334,181,095.00	252,772,381.00	64,697,652.00	317,470,033.00	-5.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	83,269,472.00	33,189,411.00	116,458,883.00	75,636,077.00	35,346,840.00	110,982,917.00	-4.7%
Certificated Pupil Support Salaries		1200	6,106,960.00	5,979,888.00	12,086,848.00	5,880,465.00	6,085,571.00	11,966,036.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,682,411.00	2,727,018.00	13,409,429.00	10,440,580.00	2,338,751.00	12,779,331.00	-4.7%
Other Certificated Salaries		1900	3,098,662.00	1,711,345.00	4,810,007.00	2,145,732.00	1,069,361.00	3,215,093.00	-33.2%
TOTAL, CERTIFICATED SALARIES			103,157,505.00	43,607,662.00	146,765,167.00	94,102,854.00	44,840,523.00	138,943,377.00	-5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,290,093.00	12,103,697.00	13,393,790.00	2,089,363.00	13,866,664.00	15,956,027.00	19.1%
Classified Support Salaries		2200	13,054,897.00	4,473,921.00	17,528,818.00	13,139,175.00	4,345,815.00	17,484,990.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,736,646.00	713,861.00	2,450,507.00	1,824,994.00	838,436.00	2,663,430.00	8.7%
Clerical, Technical and Office Salaries		2400	11,480,710.00	1,277,947.00	12,758,657.00	10,939,029.00	1,184,581.00	12,123,610.00	-5.0%
Other Classified Salaries		2900	4,487,657.00	1,387,262.00	5,874,919.00	3,800,283.00	1,034,876.00	4,835,159.00	-17.7%

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, CLASSIFIED SALARIES			32,050,003.00	19,956,688.00	52,006,691.00	31,792,844.00	21,270,372.00	53,063,216.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,085,543.00	22,707,608.00	40,793,151.00	16,754,847.00	23,890,930.00	40,645,777.00	-0.4%
PERS		3201-3202	6,762,462.00	5,818,387.00	12,580,849.00	7,477,200.00	5,742,414.00	13,219,614.00	5.1%
OASDI/Medicare/Alternative		3301-3302	3,790,165.00	2,243,451.00	6,033,616.00	3,727,634.00	2,200,411.00	5,928,045.00	-1.7%
Health and Welfare Benefits		3401-3402	14,652,064.00	6,985,416.00	21,637,480.00	14,992,928.00	6,954,213.00	21,947,141.00	1.4%
Unemployment Insurance		3501-3502	67,353.50	37,114.00	104,467.50	64,940.00	30,739.00	95,679.00	-8.4%
Workers' Compensation		3601-3602	4,609,037.50	2,438,042.00	7,047,079.50	4,386,933.00	2,140,912.00	6,527,845.00	-7.4%
OPEB, Allocated		3701-3702	1,835,299.00	0.00	1,835,299.00	1,779,431.00	0.00	1,779,431.00	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,166.00	0.00	11,166.00	3,434,244.00	0.00	3,434,244.00	30,656.3%
TOTAL, EMPLOYEE BENEFITS			49,813,090.00	40,230,018.00	90,043,108.00	52,618,157.00	40,959,619.00	93,577,776.00	3.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	949,594.00	544,360.00	1,493,954.00	905,000.00	2,400,000.00	3,305,000.00	121.2%
Books and Other Reference Materials		4200	121,940.00	240,888.00	362,828.00	104,958.00	3,300.00	108,258.00	-70.2%
Materials and Supplies		4300	4,691,751.01	8,536,926.28	13,228,677.29	10,968,443.00	13,668,720.00	24,637,163.00	86.2%
Noncapitalized Equipment		4400	837,701.00	2,826,939.00	3,664,640.00	36,300.00	115,500.00	151,800.00	-95.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,600,986.01	12,149,113.28	18,750,099.29	12,014,701.00	16,187,520.00	28,202,221.00	50.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	67,551.00	11,204,625.00	11,272,176.00	0.00	11,157,700.00	11,157,700.00	-1.0%
Travel and Conferences		5200	337,345.00	659,210.00	996,555.00	141,240.00	291,777.00	433,017.00	-56.5%
Dues and Memberships		5300	171,589.00	13,064.00	184,653.00	94,430.00	5,000.00	99,430.00	-46.2%
Insurance		5400 - 5450	2,398,501.00	225.00	2,398,726.00	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	6,469,000.00	229,000.00	6,698,000.00	6,074,150.00	233,000.00	6,307,150.00	-5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,235,277.99	485,913.00	1,721,190.99	754,825.00	349,750.00	1,104,575.00	-35.8%
Transfers of Direct Costs		5710	(350,513.00)	350,513.00	0.00	(109,333.00)	109,333.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(117,306.00)	460,070.00	342,764.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	8,618,122.00	20,668,568.72	29,286,690.72	5,424,258.00	9,618,557.00	15,042,815.00	-48.6%
Communications		5900	777,360.00	47,145.00	824,505.00	574,239.00	10,303.00	584,542.00	-29.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,606,926.99	34,118,333.72	53,725,260.71	12,953,809.00	21,775,420.00	34,729,229.00	-35.4%
CAPITAL OUTLAY									
Land		6100	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)	
Land Improvements		6170	328,164.00	23,475.00	351,639.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	218,929.00	4,333,189.00	4,552,118.00	724,256.00	0.00	724,256.00	-84.1%
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	1,777,948.00	1,902,352.00	3,680,300.00	1,527,715.00	73,000.00	1,600,715.00	-56.5%
Equipment Replacement		6500	14,781.00	4,085,017.00	4,099,798.00	12,404.00	0.00	12,404.00	-99.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,339,822.00	10,344,033.00	12,683,855.00	2,264,375.00	73,000.00	2,337,375.00	-81.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	135,073.00	135,073.00	0.00	135,073.00	135,073.00	0.0%
Payments to County Offices		7142	160,000.00	1,511,938.00	1,671,938.00	0.00	1,916,615.00	1,916,615.00	14.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other 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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			160,000.00	1,647,011.00	1,807,011.00	0.00	2,051,688.00	2,051,688.00	13.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,081,246.00)	4,081,246.00	0.00	(2,282,164.00)	2,282,164.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(470,842.00)	0.00	(470,842.00)	(694,179.00)	0.00	(694,179.00)	47.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,552,088.00)	4,081,246.00	(470,842.00)	(2,976,343.00)	2,282,164.00	(694,179.00)	47.4%
TOTAL, EXPENDITURES			209,176,245.00	166,134,105.00	375,310,350.00	202,770,397.00	149,440,306.00	352,210,703.00	-6.2%
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%

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)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(59,947,024.00)	59,947,024.00	0.00	(61,209,218.00)	61,209,218.00	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			(59,947,024.00)	59,947,024.00	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(59,947,024.00)	59,947,024.00	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	244,650,355.00	1,802,831.00	246,453,186.00	241,306,912.00	1,799,701.00	243,106,613.00	-1.4%
2) Federal Revenue		8100-8299	82,000.00	25,796,198.00	25,878,198.00	80,000.00	14,302,523.00	14,382,523.00	-44.4%
3) Other State Revenue		8300-8599	7,191,245.00	30,514,913.00	37,706,158.00	7,024,469.00	31,966,434.00	38,990,903.00	3.4%
4) Other Local Revenue		8600-8799	4,920,592.00	19,222,961.00	24,143,553.00	4,361,000.00	16,628,994.00	20,989,994.00	-13.1%
5) TOTAL, REVENUES			256,844,192.00	77,336,903.00	334,181,095.00	252,772,381.00	64,697,652.00	317,470,033.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	122,478,708.00	107,862,035.00	230,340,743.00	118,442,554.00	110,377,958.00	228,820,512.00	-0.7%
2) Instruction - Related Services	2000-2999		30,448,925.00	13,025,516.00	43,474,441.00	27,670,561.00	11,995,479.00	39,666,040.00	-8.8%
3) Pupil Services	3000-3999		19,490,918.00	14,790,709.00	34,281,627.00	20,121,873.00	11,280,094.00	31,401,967.00	-8.4%
4) Ancillary Services	4000-4999		2,518,926.00	922,310.00	3,441,236.00	2,096,637.00	469,128.00	2,565,765.00	-25.4%
5) Community Services	5000-5999		0.00	70,000.00	70,000.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,596,980.00	6,107,433.00	20,704,413.00	16,294,435.00	2,466,947.00	18,761,382.00	-9.4%
8) Plant Services	8000-8999		19,481,788.00	21,709,091.00	41,190,879.00	18,144,337.00	10,799,012.00	28,943,349.00	-29.7%
9) Other Outgo	9000-9999		160,000.00	1,647,011.00	1,807,011.00	0.00	2,051,688.00	2,051,688.00	13.5%
10) TOTAL, EXPENDITURES			209,176,245.00	166,134,105.00	375,310,350.00	202,770,397.00	149,440,306.00	352,210,703.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			47,667,947.00	(88,797,202.00)	(41,129,255.00)	50,001,984.00	(84,742,654.00)	(34,740,670.00)	-15.5%
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	(59,947,024.00)	59,947,024.00	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,947,024.00)	59,947,024.00	0.00	(61,209,218.00)	61,209,218.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,279,077.00)	(28,850,178.00)	(41,129,255.00)	(11,207,234.00)	(23,533,436.00)	(34,740,670.00)	-15.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,018,015.18	86,098,429.15	143,116,444.33	44,679,211.18	57,307,978.15	101,987,189.33	-28.7%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(59,727.00)	59,727.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,958,288.18	86,158,156.15	143,116,444.33	44,679,211.18	57,307,978.15	101,987,189.33	-28.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,958,288.18	86,158,156.15	143,116,444.33	44,679,211.18	57,307,978.15	101,987,189.33	-28.7%
2) Ending Balance, June 30 (E + F1e)			44,679,211.18	57,307,978.15	101,987,189.33	33,471,977.18	33,774,542.15	67,246,519.33	-34.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
Stores		9712	96,000.00	0.00	96,000.00	96,000.00	0.00	96,000.00	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	57,307,986.55	57,307,986.55	0.00	33,774,551.47	33,774,551.47	-41.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,677,337.00	0.00	3,677,337.00	3,081,150.00	0.00	3,081,150.00	-16.2%
Future Curriculum Adoption	0000	9760	1,633,169.00		1,633,169.00			0.00	
Other Commitments for Future Student Needs	0000	9760	1,447,981.00		1,447,981.00			0.00	
Committed Supplemental & Concentration Carryover	0000	9760	596,187.00		596,187.00			0.00	
Future Curriculum Adoption	0000	9760			0.00	1,633,169.00		1,633,169.00	
Other Commitments for Future Student Needs	0000	9760			0.00	1,447,981.00		1,447,981.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,765,517.00	0.00	18,765,517.00	17,610,535.00	0.00	17,610,535.00	-6.2%
Unassigned/Unappropriated Amount		9790	21,890,357.18	(8.40)	21,890,348.78	12,434,292.18	(9.32)	12,434,282.86	-43.2%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	8,765,978.23	6,902,534.23
6211	Literacy Coaches and Reading Specialists Grant Program	550,734.71	252,189.71
6230	California Clean Energy Jobs Act	131,279.92	131,279.92
6266	Educator Effectiveness, FY 2021-22	2,252,192.55	0.00
6300	Lottery: Instructional Materials	2,514,075.66	1,719,448.66
6332	CA Community Schools Partnership Act - Implementation Grant	10,339,767.64	6,739,767.64
6500	Special Education	0.00	150.00
6547	Special Education Early Intervention Preschool Grant	2,883,000.29	2,880,241.29
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,862,732.68	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,444,910.46	1,444,910.46
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	319,036.38	319,036.38
7029	Child Nutrition: Food Service Staff Training Funds	.33	.33
7311	Classified School Employee Professional Development Block Grant	103,591.04	103,591.04
7388	SB 117 COVID-19 LEA Response Funds	44,531.55	44,531.55
7399	LCFF Equity Multiplier	673,401.00	896,147.00
7412	A-G Access/Success Grant	491,836.85	0.00
7413	A-G Learning Loss Mitigation Grant	178,097.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	.30	.30
7435	Learning Recovery Emergency Block Grant	14,394,957.88	6,104,670.88
7810	Other Restricted State	591,133.43	206,133.43
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	342,926.72	782,806.72
9010	Other Restricted Local	6,423,801.93	5,247,111.93
Total, Restricted Balance		57,307,986.55	33,774,551.47

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	1,560,078.00	912,082.00	-41.5%
3) Other State Revenue		8300-8599	9,859,155.00	10,026,076.00	1.7%
4) Other Local Revenue		8600-8799	292,045.00	152,011.00	-47.9%
5) TOTAL, REVENUES			11,711,278.00	11,090,169.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,480,798.00	1,321,548.00	-10.8%
2) Classified Salaries		2000-2999	774,499.00	839,408.00	8.4%
3) Employee Benefits		3000-3999	1,070,285.00	894,607.00	-16.4%
4) Books and Supplies		4000-4999	916,375.00	163,665.00	-82.1%
5) Services and Other Operating Expenditures		5000-5999	1,043,151.00	783,863.00	-24.9%
6) Capital Outlay		6000-6999	892,050.00	192,000.00	-78.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,090,216.00	6,700,646.00	-5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	109,330.00	194,432.00	77.8%
9) TOTAL, EXPENDITURES			13,376,704.00	11,090,169.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,665,426.00)	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)			(1,665,426.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,742,173.23	2,057,990.23	-45.0%
b) Audit Adjustments		9793	(18,757.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,723,416.23	2,057,990.23	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,723,416.23	2,057,990.23	-44.7%
2) Ending Balance, June 30 (E + F1e)			2,057,990.23	2,057,990.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,957,189.18	1,957,189.18	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	100,801.05	100,801.05	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,560,078.00	912,082.00	-41.5%
TOTAL, FEDERAL REVENUE			1,560,078.00	912,082.00	-41.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	6,135,102.00	6,223,088.00	1.4%
Adult Education Program	6391	8590	3,671,739.00	3,752,988.00	2.2%
All Other State Revenue	All Other	8590	52,314.00	50,000.00	-4.4%
TOTAL, OTHER STATE REVENUE			9,859,155.00	10,026,076.00	1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,199.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	124,071.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,775.00	152,011.00	83.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			292,045.00	152,011.00	-47.9%
TOTAL, REVENUES			11,711,278.00	11,090,169.00	-5.3%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,025,673.00	825,258.00	-19.5%
Certificated Pupil Support Salaries		1200	98,773.00	125,262.00	26.8%
Certificated Supervisors' and Administrators' Salaries		1300	356,352.00	371,028.00	4.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,480,798.00	1,321,548.00	-10.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	48,288.00	38,108.00	-21.1%
Classified Support Salaries		2200	257,962.00	315,107.00	22.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	422,828.00	444,497.00	5.1%
Other Classified Salaries		2900	45,421.00	41,696.00	-8.2%
TOTAL, CLASSIFIED SALARIES			774,499.00	839,408.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	331,520.00	280,996.00	-15.2%
PERS		3201-3202	220,769.00	207,408.00	-6.1%
OASDI/Medicare/Alternative		3301-3302	100,072.00	87,622.00	-12.4%
Health and Welfare Benefits		3401-3402	314,723.00	225,693.00	-28.3%
Unemployment Insurance		3501-3502	1,721.00	1,240.00	-27.9%
Workers' Compensation		3601-3602	100,686.00	91,648.00	-9.0%
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	794.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,070,285.00	894,607.00	-16.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	160,024.00	5,636.00	-96.5%
Materials and Supplies		4300	637,889.00	151,048.00	-76.3%
Noncapitalized Equipment		4400	118,462.00	6,981.00	-94.1%
TOTAL, BOOKS AND SUPPLIES			916,375.00	163,665.00	-82.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,253.00	15,594.00	-9.6%
Dues and Memberships		5300	4,460.00	6,190.00	38.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	182,504.00	142,000.00	-22.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,466.00	1,466.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,365.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	791,658.00	585,650.00	-26.0%
Communications		5900	43,445.00	32,963.00	-24.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,043,151.00	783,863.00	-24.9%
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	892,050.00	192,000.00	-78.5%
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			892,050.00	192,000.00	-78.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,090,216.00	6,700,646.00	-5.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,090,216.00	6,700,646.00	-5.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	109,330.00	194,432.00	77.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			109,330.00	194,432.00	77.8%
TOTAL, EXPENDITURES			13,376,704.00	11,090,169.00	-17.1%
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					
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	1,560,078.00	912,082.00	-41.5%
3) Other State Revenue		8300-8599	9,859,155.00	10,026,076.00	1.7%
4) Other Local Revenue		8600-8799	292,045.00	152,011.00	-47.9%
5) TOTAL, REVENUES			11,711,278.00	11,090,169.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,026,691.00	1,370,815.00	-32.4%
2) Instruction - Related Services	2000-2999		2,281,870.00	1,759,674.00	-22.9%
3) Pupil Services	3000-3999		440,404.00	397,318.00	-9.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		109,330.00	194,432.00	77.8%
8) Plant Services	8000-8999		1,428,193.00	667,284.00	-53.3%
9) Other Outgo	9000-9999	Except 7600-7699	7,090,216.00	6,700,646.00	-5.5%
10) TOTAL, EXPENDITURES			13,376,704.00	11,090,169.00	-17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,665,426.00)	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)			(1,665,426.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,742,173.23	2,057,990.23	-45.0%
b) Audit Adjustments		9793	(18,757.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,723,416.23	2,057,990.23	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,723,416.23	2,057,990.23	-44.7%
2) Ending Balance, June 30 (E + F1e)			2,057,990.23	2,057,990.23	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,957,189.18	1,957,189.18	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	100,801.05	100,801.05	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	510,714.52	510,714.52
6391	Adult Education Program	1,425,999.66	1,425,999.66
9010	Other Restricted Local	20,475.00	20,475.00
Total, Restricted Balance		1,957,189.18	1,957,189.18

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	8,695,990.00	8,690,447.00	-0.1%
3) Other State Revenue		8300-8599	6,196,967.00	6,196,967.00	0.0%
4) Other Local Revenue		8600-8799	415,000.00	415,000.00	0.0%
5) TOTAL, REVENUES			15,307,957.00	15,302,414.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,240,467.36	5,451,886.00	4.0%
3) Employee Benefits		3000-3999	2,607,784.80	2,989,385.00	14.6%
4) Books and Supplies		4000-4999	6,036,161.42	7,506,397.00	24.4%
5) Services and Other Operating Expenditures		5000-5999	70,480.72	553,620.00	685.5%
6) Capital Outlay		6000-6999	1,588,123.15	2,172,410.00	36.8%
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	361,512.00	499,747.00	38.2%
9) TOTAL, EXPENDITURES			15,904,529.45	19,173,445.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(596,572.45)	(3,871,031.00)	548.9%
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)			(596,572.45)	(3,871,031.00)	548.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,804,402.95	13,900,184.50	-6.1%
b) Audit Adjustments		9793	(307,646.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,496,756.95	13,900,184.50	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,496,756.95	13,900,184.50	-4.1%
2) Ending Balance, June 30 (E + F1e)			13,900,184.50	10,029,153.50	-27.8%
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	13,900,184.50	10,029,153.50	-27.8%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,695,990.00	8,690,447.00	-0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,695,990.00	8,690,447.00	-0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,196,967.00	6,196,967.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,196,967.00	6,196,967.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	265,000.00	265,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415,000.00	415,000.00	0.0%
TOTAL, REVENUES			15,307,957.00	15,302,414.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,265,291.36	3,461,620.00	-18.8%
Classified Supervisors' and Administrators' Salaries		2300	516,483.00	1,017,316.00	97.0%
Clerical, Technical and Office Salaries		2400	458,693.00	972,950.00	112.1%
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			5,240,467.36	5,451,886.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,256,400.81	1,273,701.00	1.4%
OASDI/Medicare/Alternative		3301-3302	320,549.00	39,170.00	-87.8%
Health and Welfare Benefits		3401-3402	818,687.99	1,411,810.00	72.4%
Unemployment Insurance		3501-3502	2,510.00	2,373.00	-5.5%
Workers' Compensation		3601-3602	162,038.00	166,899.00	3.0%
OPEB, Allocated		3701-3702	47,599.00	95,432.00	100.5%
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			2,607,784.80	2,989,385.00	14.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	183,369.00	102,311.00	-44.2%
Noncapitalized Equipment		4400	48,521.00	48,521.00	0.0%
Food		4700	5,804,271.42	7,355,565.00	26.7%
TOTAL, BOOKS AND SUPPLIES			6,036,161.42	7,506,397.00	24.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,346.00	10,209.00	9.2%
Dues and Memberships		5300	17,970.00	9,470.00	-47.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,410.00	110,610.00	64.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,455.72	174,903.00	6.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(416,129.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	221,621.00	243,037.00	9.7%
Communications		5900	5,807.00	5,391.00	-7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,480.72	553,620.00	685.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	165,200.00	235,200.00	42.4%
Equipment		6400	1,409,429.50	1,687,210.00	19.7%
Equipment Replacement		6500	13,493.65	250,000.00	1,752.7%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,588,123.15	2,172,410.00	36.8%
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	361,512.00	499,747.00	38.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			361,512.00	499,747.00	38.2%
TOTAL, EXPENDITURES			15,904,529.45	19,173,445.00	20.6%
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	8,695,990.00	8,690,447.00	-0.1%
3) Other State Revenue		8300-8599	6,196,967.00	6,196,967.00	0.0%
4) Other Local Revenue		8600-8799	415,000.00	415,000.00	0.0%
5) TOTAL, REVENUES			15,307,957.00	15,302,414.00	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		15,288,415.45	18,106,936.00	18.4%
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		361,512.00	499,747.00	38.2%
8) Plant Services	8000-8999		254,602.00	566,762.00	122.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,904,529.45	19,173,445.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(596,572.45)	(3,871,031.00)	548.9%
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)			(596,572.45)	(3,871,031.00)	548.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,804,402.95	13,900,184.50	-6.1%
b) Audit Adjustments		9793	(307,646.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,496,756.95	13,900,184.50	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,496,756.95	13,900,184.50	-4.1%
2) Ending Balance, June 30 (E + F1e)			13,900,184.50	10,029,153.50	-27.8%
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	13,900,184.50	10,029,153.50	-27.8%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,991,603.48	8,151,610.48
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,309,761.37	1,278,723.37
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	598,819.65	598,819.65
Total, Restricted Balance		13,900,184.50	10,029,153.50

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,227,110.00	1,750,000.00	-21.4%
5) TOTAL, REVENUES			2,227,110.00	1,750,000.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,206.00	61,979.00	-39.4%
3) Employee Benefits		3000-3999	49,984.00	34,372.00	-31.2%
4) Books and Supplies		4000-4999	4,980.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	16,013.00	8,000.00	-50.0%
6) Capital Outlay		6000-6999	38,333,023.00	50,933,576.00	32.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,506,206.00	51,037,927.00	32.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,279,096.00)	(49,287,927.00)	35.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85.00	0.00	-100.0%
b) Transfers Out		7600-7629	85.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,279,096.00)	(49,287,927.00)	35.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,781,622.85	49,502,529.35	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,781,622.85	49,502,529.35	-42.3%
d) Other Restatements		9795	2.50	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,781,625.35	49,502,529.35	-42.3%
2) Ending Balance, June 30 (E + F1e)			49,502,529.35	214,602.35	-99.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	49,502,529.35	214,602.35	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,227,110.00	1,750,000.00	-21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,227,110.00	1,750,000.00	-21.4%
TOTAL, REVENUES			2,227,110.00	1,750,000.00	-21.4%
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	102,206.00	61,979.00	-39.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,206.00	61,979.00	-39.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,736.00	16,617.00	-40.1%
OASDI/Medicare/Alternative		3301-3302	7,845.00	4,742.00	-39.6%
Health and Welfare Benefits		3401-3402	10,820.00	10,814.00	-0.1%
Unemployment Insurance		3501-3502	51.00	31.00	-39.2%
Workers' Compensation		3601-3602	3,532.00	2,168.00	-38.6%
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			49,984.00	34,372.00	-31.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,980.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,980.00	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	16,013.00	8,000.00	-50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,013.00	8,000.00	-50.0%
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	38,310,236.00	50,933,576.00	33.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,787.00	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			38,333,023.00	50,933,576.00	32.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			38,506,206.00	51,037,927.00	32.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	85.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			85.00	0.00	-100.0%
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	85.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			85.00	0.00	-100.0%
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	2,227,110.00	1,750,000.00	-21.4%
5) TOTAL, REVENUES			2,227,110.00	1,750,000.00	-21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		38,506,206.00	51,037,927.00	32.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			38,506,206.00	51,037,927.00	32.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(36,279,096.00)	(49,287,927.00)	35.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85.00	0.00	-100.0%
b) Transfers Out		7600-7629	85.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,279,096.00)	(49,287,927.00)	35.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,781,622.85	49,502,529.35	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,781,622.85	49,502,529.35	-42.3%
d) Other Restatements		9795	2.50	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,781,625.35	49,502,529.35	-42.3%
2) Ending Balance, June 30 (E + F1e)			49,502,529.35	214,602.35	-99.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	49,502,529.35	214,602.35	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,161,578.00	1,100,000.00	-49.1%
5) TOTAL, REVENUES			2,161,578.00	1,100,000.00	-49.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	209,000.00	162,000.00	-22.5%
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			209,000.00	162,000.00	-22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,952,578.00	938,000.00	-52.0%
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)			1,952,578.00	938,000.00	-52.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,085,312.32	14,982,512.32	14.5%
b) Audit Adjustments		9793	(55,378.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,029,934.32	14,982,512.32	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,029,934.32	14,982,512.32	15.0%
2) Ending Balance, June 30 (E + F1e)			14,982,512.32	15,920,512.32	6.3%
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	10,445,090.09	11,383,090.09	9.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,537,422.23	4,537,422.23	0.0%
	0000	9780	4,537,422.23		
	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	333,271.00	150,000.00	-55.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,828,307.00	950,000.00	-48.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,161,578.00	1,100,000.00	-49.1%
TOTAL, REVENUES			2,161,578.00	1,100,000.00	-49.1%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
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	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	209,000.00	162,000.00	-22.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			209,000.00	162,000.00	-22.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			209,000.00	162,000.00	-22.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,161,578.00	1,100,000.00	-49.1%
5) TOTAL, REVENUES			2,161,578.00	1,100,000.00	-49.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		209,000.00	162,000.00	-22.5%
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			209,000.00	162,000.00	-22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,952,578.00	938,000.00	-52.0%
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)			1,952,578.00	938,000.00	-52.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,085,312.32	14,982,512.32	14.5%
b) Audit Adjustments		9793	(55,378.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			13,029,934.32	14,982,512.32	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,029,934.32	14,982,512.32	15.0%
2) Ending Balance, June 30 (E + F1e)			14,982,512.32	15,920,512.32	6.3%
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	10,445,090.09	11,383,090.09	9.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,537,422.23	4,537,422.23	0.0%
	0000	9780	4,537,422.23		
	0000	9780			
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	10,445,090.09	11,383,090.09
Total, Restricted Balance		10,445,090.09	11,383,090.09

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	5,753,326.00	5,673,500.00	-1.4%
5) TOTAL, REVENUES			5,753,326.00	5,673,500.00	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	127,307.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,066.00	5,000.00	-80.8%
6) Capital Outlay		6000-6999	26,710,740.00	15,265,263.00	-42.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,190,170.00	5,000,000.00	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,054,283.00	20,270,263.00	-36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,300,957.00)	(14,596,763.00)	-44.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,300,957.00)	(14,596,763.00)	-44.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,431,067.98	20,130,110.98	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,431,067.98	20,130,110.98	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,431,067.98	20,130,110.98	-56.6%
2) Ending Balance, June 30 (E + F1e)			20,130,110.98	5,533,347.98	-72.5%
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	18,750,696.98	3,803,933.98	-79.7%
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	1,379,414.00	1,729,414.00	25.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,323,500.00	5,323,500.00	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	429,826.00	350,000.00	-18.6%
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			5,753,326.00	5,673,500.00	-1.4%
TOTAL, REVENUES			5,753,326.00	5,673,500.00	-1.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,876.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,431.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			127,307.00	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	6,100.00	5,000.00	-18.0%
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	19,966.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,066.00	5,000.00	-80.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,195,934.00	610,686.00	-72.2%
Buildings and Improvements of Buildings		6200	23,805,051.00	14,654,577.00	-38.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	709,755.00	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			26,710,740.00	15,265,263.00	-42.8%
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	3,256,695.00	3,000,000.00	-7.9%
Other Debt Service - Principal		7439	1,933,475.00	2,000,000.00	3.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,190,170.00	5,000,000.00	-3.7%
TOTAL, EXPENDITURES			32,054,283.00	20,270,263.00	-36.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,753,326.00	5,673,500.00	-1.4%
5) TOTAL, REVENUES			5,753,326.00	5,673,500.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,864,113.00	15,270,263.00	-43.2%
9) Other Outgo	9000-9999	Except 7600-7699	5,190,170.00	5,000,000.00	-3.7%
10) TOTAL, EXPENDITURES			32,054,283.00	20,270,263.00	-36.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(26,300,957.00)	(14,596,763.00)	-44.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,300,957.00)	(14,596,763.00)	-44.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,431,067.98	20,130,110.98	-56.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,431,067.98	20,130,110.98	-56.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,431,067.98	20,130,110.98	-56.6%
2) Ending Balance, June 30 (E + F1e)			20,130,110.98	5,533,347.98	-72.5%
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	18,750,696.98	3,803,933.98	-79.7%
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	1,379,414.00	1,729,414.00	25.4%
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	23,482.00	23,482.00
9010	Other Restricted Local	18,727,214.98	3,780,451.98
Total, Restricted Balance		18,750,696.98	3,803,933.98

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,177,525.00	1,595,000.00	-26.8%
5) TOTAL, REVENUES			2,177,525.00	1,595,000.00	-26.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	979,039.00	1,115,128.00	13.9%
3) Employee Benefits		3000-3999	632,745.00	538,703.00	-14.9%
4) Books and Supplies		4000-4999	264,850.00	250,000.00	-5.6%
5) Services and Other Operating Expenses		5000-5999	273,892.00	150,000.00	-45.2%
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			2,150,526.00	2,053,831.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			26,999.00	(458,831.00)	-1,799.4%
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 NET POSITION (C + D4)			26,999.00	(458,831.00)	-1,799.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,004,056.19	4,031,055.19	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,004,056.19	4,031,055.19	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,004,056.19	4,031,055.19	0.7%
2) Ending Net Position, June 30 (E + F1e)			4,031,055.19	3,572,224.19	-11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,031,055.19	3,572,224.19	-11.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,525.00	50,000.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,125,000.00	1,545,000.00	-27.3%
TOTAL, OTHER LOCAL REVENUE			2,177,525.00	1,595,000.00	-26.8%
TOTAL, REVENUES			2,177,525.00	1,595,000.00	-26.8%
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	951,334.00	1,115,128.00	17.2%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	293.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	25,412.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	2,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			979,039.00	1,115,128.00	13.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	287,634.00	290,216.00	0.9%
OASDI/Medicare/Alternative		3301-3302	82,545.00	83,707.00	1.4%
Health and Welfare Benefits		3401-3402	211,662.00	114,058.00	-46.1%
Unemployment Insurance		3501-3502	533.00	558.00	4.7%
Workers' Compensation		3601-3602	36,514.00	39,015.00	6.8%
OPEB, Allocated		3701-3702	13,857.00	11,149.00	-19.5%
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			632,745.00	538,703.00	-14.9%
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	261,550.00	250,000.00	-4.4%
Noncapitalized Equipment		4400	3,300.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			264,850.00	250,000.00	-5.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,177.00	0.00	-100.0%
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	71,000.00	0.00	-100.0%
Professional/Consulting Services and					
Operating Expenditures		5800	201,110.00	150,000.00	-25.4%
Communications		5900	605.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			273,892.00	150,000.00	-45.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,150,526.00	2,053,831.00	-4.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,177,525.00	1,595,000.00	-26.8%
5) TOTAL, REVENUES			2,177,525.00	1,595,000.00	-26.8%
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		2,150,526.00	2,053,831.00	-4.5%
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			2,150,526.00	2,053,831.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			26,999.00	(458,831.00)	-1,799.4%
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 NET POSITION (C + D4)			26,999.00	(458,831.00)	-1,799.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,004,056.19	4,031,055.19	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,004,056.19	4,031,055.19	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,004,056.19	4,031,055.19	0.7%
2) Ending Net Position, June 30 (E + F1e)			4,031,055.19	3,572,224.19	-11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,031,055.19	3,572,224.19	-11.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	4,031,055.19	3,572,224.19
Total, Restricted Net Position		4,031,055.19	3,572,224.19

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,485,333.00	7,657,425.00	2.3%
5) TOTAL, REVENUES			7,485,333.00	7,657,425.00	2.3%
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	7,195,747.00	7,585,888.00	5.4%
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			7,195,747.00	7,585,888.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			289,586.00	71,537.00	-75.3%
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 NET POSITION (C + D4)			289,586.00	71,537.00	-75.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,162,528.30	2,452,114.30	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,162,528.30	2,452,114.30	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,162,528.30	2,452,114.30	13.4%
2) Ending Net Position, June 30 (E + F1e)			2,452,114.30	2,523,651.30	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,452,114.30	2,523,651.30	2.9%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	90,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	7,395,333.00	7,657,425.00	3.5%
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			7,485,333.00	7,657,425.00	2.3%
TOTAL, REVENUES			7,485,333.00	7,657,425.00	2.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	7,195,747.00	7,585,888.00	5.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,195,747.00	7,585,888.00	5.4%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			7,195,747.00	7,585,888.00	5.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,485,333.00	7,657,425.00	2.3%
5) TOTAL, REVENUES			7,485,333.00	7,657,425.00	2.3%
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		7,195,747.00	7,585,888.00	5.4%
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			7,195,747.00	7,585,888.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			289,586.00	71,537.00	-75.3%
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 NET POSITION (C + D4)			289,586.00	71,537.00	-75.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,162,528.30	2,452,114.30	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,162,528.30	2,452,114.30	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,162,528.30	2,452,114.30	13.4%
2) Ending Net Position, June 30 (E + F1e)			2,452,114.30	2,523,651.30	2.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,452,114.30	2,523,651.30	2.9%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,851.84	16,851.84	17,543.95	16,554.60	16,554.60	16,979.27
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)	16,851.84	16,851.84	17,543.95	16,554.60	16,554.60	16,979.27
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	32.80	32.80	32.80	35.09	35.09	35.09
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)	32.80	32.80	32.80	35.09	35.09	35.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,884.64	16,884.64	17,576.75	16,589.69	16,589.69	17,014.36
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Vista Unified
Multi-Year Projections Summary Report
2025-26 Adopted Budget

DESCRIPTION		OBJECT CODE	FY 2025-26			FY 2026-27			FY 2027-28					
			Current (Base Year)			First Projected Year			Second Projected Year					
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined			
A	Beginning Balance as of July 1		\$44,679,211	\$57,307,978	\$101,987,189	\$33,471,977	\$33,774,542	\$67,246,519	\$24,006,366	\$14,690,936	\$38,697,302			
B	Revenues													
1	Revenue Limit Sources	8010-8099	241,306,912	1,799,701	243,106,613	245,495,207	1,853,692	247,348,899	247,073,826	1,881,497	248,955,323			
2	Federal Revenues	8100-8299	80,000	14,302,523	14,382,523	80,000	14,016,473	14,096,473	80,000	13,736,143	13,816,143			
3	Other State Revenues	8300-8599	7,024,469	31,966,434	38,990,903	6,739,045	31,100,705	37,839,750	6,686,060	31,425,293	38,111,353			
4	Other Local Revenues	8600-8799	4,361,000	16,628,994	20,989,994	4,307,996	16,585,097	20,893,093	4,197,680	16,550,097	20,747,777			
5	Total Revenues		252,772,381	64,697,652	317,470,033	256,622,248	63,555,966	320,178,214	258,037,566	63,593,031	321,630,597			
Beginning Balance & Revenue (A+B5)			\$297,451,592	\$122,005,630	\$419,457,222	\$290,094,225	\$97,330,508	\$387,424,733	\$282,043,932	\$78,283,967	\$360,327,899			
C	Expenditures													
1	Certificated Salaries	1000-1999	94,102,854	44,840,523	138,943,377	97,000,079	44,603,511	141,603,590	99,969,189	44,802,583	144,771,773			
2	Classified Salaries	2000-2999	31,792,844	21,270,372	53,063,216	32,550,199	20,936,240	53,486,439	33,467,139	20,586,235	54,053,374			
3	Employee Benefits	3000-3999	52,618,157	40,959,619	93,577,776	54,218,238	41,157,324	95,375,562	56,227,706	41,642,665	97,870,371			
4	Books & Supplies	4000-4999	12,014,701	16,187,520	28,202,221	9,700,219	15,387,470	25,087,688	7,989,662	8,029,353	16,019,015			
5	Services, Other Operating Exp	5000-5999	12,953,809	21,775,420	34,729,229	12,643,091	16,871,069	29,514,160	12,696,333	15,885,369	28,581,702			
6	Capital Outlay	6000-6999	2,264,375	73,000	2,337,375	2,181,853	200,175	2,382,029	2,117,291	205,720	2,323,011			
7	Other Outgo - exclude Direct Sup.	7100-7299	0	2,051,688	2,051,688	0	1,992,828	1,992,828	0	1,928,030	1,928,030			
8	Debt Service	7400-7499	0	0	0	0	0	0	0	0	0			
9	Direct Support/Indirect Costs	7300-7399	(2,976,343)	2,282,164	(694,179)	(3,065,038)	2,350,172	(714,866)	(3,149,940)	2,415,272	(734,667)			
10	CSR Reduction (for info only)	1000-7999							0	0				
11	Projected Budget Reduction		0	0	0	0	0	0	0	0	0			
12	Total Expenditures:		\$202,770,397	\$149,440,306	\$352,210,703	\$205,228,641	\$143,498,790	\$348,727,431	\$209,317,380	\$135,495,229	\$344,812,608			
D	Interfund Xfers/Other Sources													
1	Transfers In	8910-8929	0	0	0	0	0	0	0	0	0			
2	Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0			
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0			
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0			
5	Contributions	8980-8999	(61,209,218)	61,209,218	0	(60,859,218)	60,859,218	0	(60,709,218)	60,709,218	0			
E	Net Increase (Decrease) In Fund Balance		(\$11,207,234)	(\$23,533,436)	(\$34,740,670)	(\$9,465,611)	(\$19,083,606)	(\$28,549,217)	(\$11,989,032)	(\$11,192,980)	(\$23,182,012)			
F	Ending Balance		\$33,471,977	\$33,774,542	\$67,246,519	\$24,006,366	\$14,690,936	\$38,697,302	\$12,017,334	\$3,497,956	\$15,515,291			
1	Revolving Cash	9711	250,000	0	250,000	250,000	0	250,000	250,000	0	250,000			
2	Other Reserves	97xx	96,000	0	96,000	96,000	0	96,000	96,000	0	96,000			
3	Restricted	9740	0	33,774,542	33,774,542	0	14,690,936	14,690,936	0	3,497,956	3,497,956			
4	Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0			
5	Other Commitments	9760	3,081,150	0	3,081,150	3,081,150	0	3,081,150	0	0	0			
6	Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0			
7	Reserve for Economic Uncertainties	9789	17,610,535	0	17,610,535	17,436,372	0	17,436,372	10,335,709	0	10,335,709			
8	Unassigned/unappropriated Amount	9790	12,434,292	0	12,434,292	3,142,844	0	3,142,844	1,335,625	0	1,335,625			
G	Components of Ending Fund Balance Total		\$33,471,977	\$33,774,542	\$67,246,519	\$24,006,366	\$14,690,936	\$38,697,302	\$12,017,334	\$3,497,956	\$15,515,291			
5% Calculated Reserve, or \$50,000 (greater of the two)														
Reserve Percentage Level for this district:			5.00%			Total Reserves			5% Calculated			Difference*		
FY 2025-26 ADA Input Sheet (District):			17,014.36			FY 2025-26 Bud			\$17,610,535			\$0		
						FY 2026-27 Proj			\$17,436,372			\$0		
						FY 2027-28 Proj			\$10,335,709			\$17,240,630 (\$6,904,921) **Meet State minimum of 3% requirement		
FY 2026-27 Unappropriated Amount is:			Positive											
FY 2027-28 Unappropriated Amount is:			Positive											

VISTA UNIFIED

2025-26 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
6/16/2025	MAY 2024-25	68452	05100	A. Wilmot

Ana Machado

District's authorizing signature

					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	Adopted Budget	
				 CHART	BEGINNING BALANCE:	\$ 96,832,495	\$ 80,404,964	\$ 59,968,724	\$ 57,402,925	\$ 47,324,278	\$ 43,313,421	\$ 75,601,369	\$ 84,109,264	\$ 74,072,296	\$ 73,893,836	\$ 95,004,598	\$ 86,140,366	July - June 30th	2025-26
LCFF SOURCES																			
1.1	S	8011		LCFF	\$ 5,767,822	\$ 5,767,822	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 10,382,079	\$ 115,356,435	\$ 115,356,435	
1.2	S	8021-8046		Property Taxes	\$ 521,008	\$ 1,864,091	\$ 624,567	\$ 1,582,974	\$ 8,292,948	\$ 28,837,673	\$ 14,557,875	\$ 3,213,811	\$ 2,685,234	\$ 32,672,411	\$ 5,140,263	\$ 4,585,290	\$ 104,578,146	\$ 104,578,146	
1.3	S	8012		EPA	\$ -	\$ -	\$ 7,832,173	\$ -	\$ -	\$ 7,832,173	\$ -	\$ -	\$ 7,832,173	\$ -	\$ -	\$ 7,832,173	\$ 31,328,693	\$ 31,328,693	
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,345,730	\$ -	\$ -	\$ -	\$ -	\$ 4,345,730	\$ 8,691,459	\$ 8,691,459	
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ (1,118,869)	\$ (2,237,739)	\$ (1,491,826)	\$ (1,491,826)	\$ (1,491,826)	\$ (1,491,826)	\$ (1,491,826)	\$ (1,305,347)	\$ (1,305,347)	\$ (1,305,347)	\$ (3,916,042)	\$ (18,647,821)	\$ (18,647,821)	
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 449,925	\$ -	\$ -	\$ -	\$ 449,925	\$ -	\$ -	\$ 899,851	\$ 1,799,701	\$ 1,799,701	
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8099				TOTAL LCFF SOURCES	\$ 6,288,830	\$ 6,513,043	\$ 16,601,081	\$ 10,473,227	\$ 17,633,127	\$ 45,560,099	\$ 27,793,858	\$ 12,104,065	\$ 20,044,064	\$ 41,749,143	\$ 14,216,995	\$ 24,129,080	\$ 243,106,613	\$ 243,106,613	
FEDERAL REVENUE																			
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,610,611	
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ 187,250	\$ -	\$ -	\$ -	\$ 187,250	\$ -	\$ -	\$ 187,250	\$ 561,750	\$ 749,000	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 1,454,387	\$ -	\$ -	\$ 1,454,387	\$ -	\$ -	\$ 1,454,387	\$ -	\$ -	\$ 854,387	\$ 5,217,549	\$ 5,817,549	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 153,891	\$ -	\$ -	\$ 153,891	\$ -	\$ -	\$ 153,891	\$ -	\$ -	\$ 153,891	\$ 615,562	\$ 615,562	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 116,546	\$ -	\$ -	\$ 116,546	\$ -	\$ -	\$ 116,546	\$ -	\$ -	\$ 116,546	\$ 466,182	\$ 466,182	
2.7	A	Multiple		Other Federal	\$ 7,641	\$ 10,450	\$ (12,247)	\$ 189,555	\$ 40,450	\$ 52,024	\$ 78,990	\$ (5,281)	\$ 88,541	\$ 69,664	\$ 119,890	\$ 138,655	\$ 778,331	\$ 1,123,619	
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	
8100-8299				TOTAL FEDERAL REVENUE	\$ 7,641	\$ 10,450	\$ 1,712,576	\$ 189,555	\$ 227,700	\$ 1,776,847	\$ 78,990	\$ (5,281)	\$ 2,000,614	\$ 69,664	\$ 119,890	\$ 1,450,728	\$ 7,639,374	\$ 14,382,523	
OTHER STATE REVENUE																			
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ (34,946)	\$ (34,946)	\$ (62,903)	\$ (62,903)	\$ (62,903)	\$ (62,903)	\$ (62,903)	\$ (64,056)	\$ (64,056)	\$ (64,056)	\$ (64,056)	\$ (84,367)	\$ (725,000)	\$ (725,000)	
3.2	M	8311-8319		PA Recompurations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 895,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 895,808	\$ 895,808	
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,252,948	\$ -	\$ -	\$ 1,252,948	\$ -	\$ 1,252,948	\$ 3,758,844	\$ 5,011,792	
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 486,187	\$ 486,187	\$ 875,137	\$ 875,137	\$ 875,137	\$ 875,137	\$ 875,137	\$ 875,137	\$ 875,137	\$ 875,137	\$ 875,137	\$ 875,137	\$ 9,723,741	\$ 9,723,741	
3.6	S	8590	6546	PA Mental Health-Related Services	\$ 71,261	\$ 71,261	\$ 128,269	\$ 128,269	\$ 128,269	\$ 128,269	\$ 128,269	\$ 128,269	\$ 128,269	\$ 128,269	\$ 128,269	\$ 128,269	\$ 1,425,216	\$ 1,425,216	
3.7	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 48,215	\$ 48,215	\$ 86,788	\$ 86,788	\$ 86,788	\$ 86,788	\$ 86,788	\$ 86,788	\$ 86,788	\$ 86,788	\$ 86,788	\$ 86,788	\$ 964,310	\$ 964,310	
3.8	S	8590	6770	PA Arts and Music in Schools (AMS) - (Prop 28)	\$ 121,209	\$ 121,209	\$ 218,176	\$ 218,176	\$ 218,176	\$ 218,176	\$ 218,176	\$ 218,176	\$ 218,176	\$ 218,176	\$ 218,176	\$ 218,176	\$ 2,424,178	\$ 2,424,178	
3.9	S	8590	7399	PA LCFF Equity Multiplier	\$ 27,209	\$ 27,209	\$ 48,976	\$ 48,976	\$ 48,976	\$ 48,976	\$ 48,976	\$ 48,976	\$ 48,976	\$ 48,976	\$ 48,976	\$ 48,976	\$ 544,173	\$ 544,173	
3.11	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,217,809	\$ 14,217,809	\$ 14,217,809	
3.12	A	Multiple		Other State	\$ 28,857	\$ (266,475)	\$ 80,258	\$ 587,507	\$ 151,047	\$ 318,778	\$ 621,323	\$ 176,297	\$ 128,954	\$ 162,770	\$ 223,189	\$ 2,296,371	\$ 4,508,876	\$ 4,508,876	
3.13	M	8520&8590	Multiple	Other State (One-Time Funding)													\$ -	\$ -	
8300-8599				TOTAL OTHER STATE REVENUE	\$ 747,992	\$ 452,660	\$ 1,374,700	\$ 1,881,949	\$ 2,341,298	\$ 1,613,220	\$ 3,168,714	\$ 1,469,586	\$ 1,422,243	\$ 2,709,008	\$ 1,516,479	\$ 19,040,107	\$ 37,737,955	\$ 38,990,903	
OTHER LOCAL REVENUE																			
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 701,957	\$ 701,957	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 1,263,523	\$ 14,039,146	\$ 14,039,146	
4.2	A	Multiple		Other Local	\$ (390,638)	\$ 175,856	\$ 44,485	\$ (265,522)	\$ 116,774	\$ 708,986	\$ 583,176	\$ 104,263	\$ 311,398	\$ 854,954	\$ 927,243	\$ 2,205,504	\$ 5,376,481	\$ 6,950,848	
8600-8799				TOTAL OTHER LOCAL REVENUE	\$ 311,320	\$ 877,814	\$ 1,308,009	\$ 998,001	\$ 1,380,297	\$ 1,972,510	\$ 1,846,699	\$ 1,367,786	\$ 1,574,921	\$ 2,118,477	\$ 2,190,766	\$ 3,469,027	\$ 19,415,627	\$ 20,989,994	
OTHER FINANCING SOURCES																			
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8900-8998				TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8000-8998				TOTAL REVENUE	\$ 7,355,781	\$ 7,853,967	\$ 20,996,366	\$ 13,542,732	\$ 21,582,423	\$ 50,922,676	\$ 32,888,261	\$ 14,936,156	\$ 25,041,843	\$ 46,646,293	\$ 18,044,130	\$ 48,088,942	\$ 307,899,569	\$ 317,470,033	
SALARIES & BENEFITS																			
6.1	A	1000-1999		Certificated	\$ 9,420,361	\$ 11,059,893	\$ 10,879,266	\$ 10,865,372	\$ 10,990,421	\$ 10,907,055	\$ 10,893,161	\$ 11,059,893	\$ 11,226,625	\$ 11,782,398	\$ 12,018,602	\$ 13,977,704	\$ 135,080,751	\$ 138,943,377	
6.2	A	2000-2999		Classified	\$ 1,517,608	\$ 4,038,111	\$ 4,000,966	\$ 4,022,192	\$ 4,032,804	\$ 4,011,579	\$ 4,048,723	\$ 4,091,174	\$ 4,584,662	\$ 4,520,986	\$ 4,213,219	\$ 6,059,819	\$ 49,141,844	\$ 53,063,216	
6.3	A	3000-3999		Benefits	\$ 6,737,661	\$ 5,388,542	\$ 5,904,382	\$ 5,586,942	\$ 5,864,702	\$ 5,832,958	\$ 5,983,742	\$ 6,182,141	\$ 6,245,629	\$ 6,269,437	\$ 6,475,773	\$ 7,451,901	\$ 73,923,809	\$ 79,359,967	
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,217,809	\$ 14,217,809	\$ 14,217,809	
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)													\$ -	\$ -	
1000-3999				TOTAL SALARIES & BENEFITS	\$ 17,675,630	\$ 20,486,545	\$ 20,784,614	\$ 20,474,506	\$ 20,887,927	\$ 20,751,592	\$ 20,925,626	\$ 21,333,208	\$ 22,056,916	\$ 22,572,822	\$ 22,707,595	\$ 41,707,233	\$ 272,364,214	\$ 285,584,369	

OTHER EXPENDITURES																																				
7.1	A	4000-4999		Supplies	\$	135,371	\$	603,528	\$	2,467,694	\$	1,164,752	\$	1,424,212	\$	572,505	\$	1,288,841	\$	941,954	\$	769,921	\$	820,685	\$	1,458,055	\$	2,194,133	\$	13,841,650	\$	28,202,221				
7.2	A	5500-5599		Utilities	\$	29,644	\$	159,571	\$	540,523	\$	342,478	\$	825,606	\$	1,069,062	\$	479,974	\$	476,190	\$	329,864	\$	285,083	\$	528,539	\$	682,434	\$	5,748,967	\$	6,307,150				
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$	977,720	\$	2,421,561	\$	1,659,849	\$	1,537,634	\$	2,086,181	\$	1,699,640	\$	1,639,954	\$	1,853,120	\$	1,850,277	\$	1,711,009	\$	1,884,384	\$	3,055,373	\$	22,376,703	\$	28,422,079				
7.4	A	6000-6999		Capital	\$	-	\$	142,814	\$	61,473	\$	66,849	\$	163,149	\$	23,140	\$	73,394	\$	135,568	\$	97,936	\$	-	\$	135,801	\$	311,338	\$	1,211,461	\$	2,337,375				
7.5	O	7200-7299		Pass Through Revenues	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$	70,862	\$	76,021	\$	815	\$	35,159	\$	206,206	\$	129,099	\$	(27,422)	\$	233,084	\$	115,388	\$	145,932	\$	193,988	\$	169,824	\$	1,348,957	\$	1,357,509				
7.7	M	4000-7998		Other Expenditures (One-Time Funding)																								\$	-	\$	-					
4000-7998					TOTAL OTHER EXPENDITURES				\$	1,213,596	\$	3,403,494	\$	4,730,354	\$	3,146,873	\$	4,705,353	\$	3,493,446	\$	3,454,741	\$	3,639,916	\$	3,163,386	\$	2,962,709	\$	4,200,767	\$	6,413,103	\$	44,527,738	\$	66,626,334
1000-7998					TOTAL EXPENDITURES				\$	18,889,226	\$	23,890,039	\$	25,514,968	\$	23,621,378	\$	25,593,280	\$	24,245,038	\$	24,380,367	\$	24,973,124	\$	25,220,302	\$	25,535,531	\$	26,908,362	\$	48,120,336	\$	316,891,952	\$	352,210,703

ASSETS				Beginning Bal																		Ending Balance											
8.1	NP	9111-9199		Other Cash Equivalents	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8.2	NP	9200-9299		Receivables	\$	(7,926,833)	\$	(1,820)	\$	-	\$	3,052,845	\$	-	\$	-	\$	5,610,311	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	734,503	
8.3	NP	9300-9319		Temporary Loans / Due From	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8.4	NP	9320-9499		Other Assets	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8.5	M	92XX		Deferrals (Excl. Adj. & PY Recomp.)	\$	(607,943)	\$	607,943																									
9111-9499				TOTAL ASSETS (excluding cash 9110)	\$	(8,534,777)	\$	606,123	\$	-	\$	3,052,845	\$	-	\$	-	\$	5,610,311	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	734,503	
LIABILITIES & DEFERRED INFLOWS				Beginning Bal																		Ending Balance											
9.1	NP	9500-9599		Payables	\$	11,000,420	\$	(5,500,210)	\$	(4,400,168)	\$	(1,100,042)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
9.2	NP	9650-9659		Unearned Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
9500-9699				TOTAL CURRENT LIABILITIES	\$	11,000,420	\$	(5,500,210)	\$	(4,400,168)	\$	(1,100,042)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
				ENDING BALANCE SUBTOTAL Prior to Borrowing				\$	80,404,964	\$	59,968,724	\$	57,402,925	\$	47,324,278	\$	43,313,421	\$	75,601,369	\$	84,109,264	\$	74,072,296	\$	73,893,836	\$	95,004,598	\$	86,140,366	\$	86,108,972	\$	88,574,616

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

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

37 68452 0000000
Form CEA
G8BMM122NJ(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	146,765,167.00	301	307,590.00	303	146,457,577.00	305	0.00		307	146,457,577.00	309
2000 - Classified Salaries	52,006,691.00	311	1,200,073.00	313	50,806,618.00	315	4,761,649.00		317	46,044,969.00	319
3000 - Employee Benefits	90,043,108.00	321	2,520,570.00	323	87,522,538.00	325	2,524,486.00		327	84,998,052.00	329
4000 - Books, Supplies Equip Replace. (6500)	22,849,897.29	331	4,383,428.00	333	18,466,469.29	335	2,569,670.00		337	15,896,799.29	339
5000 - Services . . . & 7300 - Indirect Costs	53,254,418.71	341	506,864.00	343	52,747,554.71	345	12,472,067.00		347	40,275,487.71	349
TOTAL					356,000,757.00	365			TOTAL	333,672,885.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	115,349,341.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	13,361,669.00	380
3. STRS.	3101 & 3102	32,478,091.00	382
4. PERS.	3201 & 3202	4,310,087.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,995,553.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,254,835.00	385
7. Unemployment Insurance.	3501 & 3502	70,425.00	390
8. Workers' Compensation Insurance.	3601 & 3602	4,744,940.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		186,564,941.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,037,098.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		184,527,843.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.30%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	333,672,885.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

37 68452 0000000
Form CEB
G8BMM122NJ(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	138,943,377.00	301	140,893.00	303	138,802,484.00	305	0.00		307	138,802,484.00	309
2000 - Classified Salaries	53,063,216.00	311	1,352,231.00	313	51,710,985.00	315	5,380,894.00		317	46,330,091.00	319
3000 - Employee Benefits	93,577,776.00	321	2,512,233.00	323	91,065,543.00	325	2,806,810.00		327	88,258,733.00	329
4000 - Books, Supplies Equip Replace. (6500)	28,214,625.00	331	523,504.00	333	27,691,121.00	335	3,123,654.00		337	24,567,467.00	339
5000 - Services. . & 7300 - Indirect Costs	34,035,050.00	341	103,591.00	343	33,931,459.00	345	12,345,239.00		347	21,586,220.00	349
TOTAL					343,201,592.00	365	TOTAL			319,544,995.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	2,943,668.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	187,346,889.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	2,181,265.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	185,165,624.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	57.95%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	57.95%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	319,544,995.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	375,310,350.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,984,210.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	70,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	5,294,115.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,693,764.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	90,555.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,148,434.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	596,572.45
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				342,774,278.45
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				16,884.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				20,300.95
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			305,364,769.14	17,684.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			305,364,769.14	17,684.67
B. Required effort (Line A.2 times 90%)			274,828,292.23	15,916.20
C. Current year expenditures (Line I.E and Line II.B)			342,774,278.45	20,300.95
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Keenan PIPS Program

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

Signed

Date of Meeting: 06/26/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Mike Markov

Title:

Board Clerk

For additional information on this certification, please contact:

Name: Ana Machado

Title: Exec Director, Fiscal Services

Telephone: 760-726-2170 x. 92602

E-mail: anamachado@v istausd.org

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,816,438.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 277,163,229.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.54%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 13,403,727.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,739,938.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	111,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,140,591.47
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,395,856.47
9. Carry-Forward Adjustment (Part IV, Line F)	3,892,661.27
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,288,517.74
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	218,481,849.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	43,465,641.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,748,976.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,427,681.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	70,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,309,333.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	467,396.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,529,769.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	31,079,506.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,285,108.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,150,622.88
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	345,015,882.41
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.33%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.46%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	18,395,856.47
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(806,064.67)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.97%) times Part III, Line B19); zero if negative	3,892,661.27
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.79%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,892,661.27
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,892,661.27

Approved
indirect cost
rate: 3.97%

Highest rate
used in any
program: 4.79%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	12,166,875.00	483,025.00	3.97%
01	3010	4,881,646.00	193,801.00	3.97%
01	3182	317,434.00	12,601.00	3.97%
01	3213	4,089,380.00	162,348.00	3.97%
01	3225	465,421.00	18,403.00	3.95%
01	3228	307,872.00	12,188.00	3.96%
01	3310	4,943,718.00	191,326.00	3.87%
01	3311	74,253.00	2,947.00	3.97%
01	3315	157,845.00	6,266.00	3.97%
01	3345	1,537.00	60.00	3.90%
01	3550	26,575.00	1,015.00	3.82%
01	4035	588,145.00	23,349.00	3.97%
01	4127	515,517.00	20,465.00	3.97%
01	4201	38,014.00	1,509.00	3.97%
01	4203	214,508.00	8,515.00	3.97%
01	5634	82,253.00	3,200.00	3.89%
01	6053	199,742.00	7,929.00	3.97%
01	6054	566,477.00	22,174.00	3.91%
01	6211	404,142.00	16,044.00	3.97%
01	6266	2,163,915.00	85,907.00	3.97%
01	6300	2,108,304.00	83,700.00	3.97%
01	6332	3,556,225.00	141,181.00	3.97%
01	6383	15,000.00	572.00	3.81%
01	6387	327,133.00	12,938.00	3.95%
01	6500	49,807,331.00	1,770,265.00	3.55%
01	6520	336,318.00	13,352.00	3.97%
01	6546	1,225,083.00	48,635.00	3.97%
01	6547	1,237,616.00	49,133.00	3.97%
01	6762	3,115,985.00	120,892.00	3.88%
01	7399	357,971.00	14,211.00	3.97%
01	7412	640,908.00	25,444.00	3.97%
01	7413	248,705.00	9,874.00	3.97%
01	7435	8,475,311.00	336,470.00	3.97%
01	9010	6,703,751.00	181,507.00	2.71%
11	3410	254,003.00	10,084.00	3.97%
11	6371	70,824.00	3,265.00	4.61%

11	6391	3,742,255.00	90,253.00	2.41%
13	5310	7,549,101.34	361,512.00	4.79%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,220,038.13		3,342,576.66	4,562,614.79
2. State Lottery Revenue	8560	3,189,297.00		1,363,503.00	4,552,800.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	(3,047,222.00)	3,047,222.00		0.00
7. Total Available (Sum Lines A1 through A6)		1,362,113.13	3,047,222.00	4,706,079.66	9,115,414.79
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	2,455,455.00	0.00	2,455,455.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00	591,767.00	0.00	591,767.00
4. Books and Supplies	4000-4999	0.00		1,532,191.00	1,532,191.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			8,706.00	8,706.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			567,407.00	567,407.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00		83,700.00	83,700.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	3,047,222.00	2,192,004.00	5,239,226.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	1,362,113.13	0.00	2,514,075.66	3,876,188.79
D. COMMENTS:					
The district adopted curricula include online subscriptions.					

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

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

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

37 68452 0000000
Form SIAA
G8BMM122NJ(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	342,764.00	0.00	0.00	(470,842.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,365.00	0.00	109,330.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(416,129.00)	361,512.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

37 68452 0000000
Form SIAA
G8BMM122NJ(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					85.00	85.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

37 68452 0000000
Form SIAA
G8BMM122NJ(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due	Due
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	From Other Funds 9310	To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	71,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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

37 68452 0000000
Form SIAA
G8BMM122NJ(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	416,129.00	(416,129.00)	470,842.00	(470,842.00)	85.00	85.00	0.00	0.00

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

37 68452 0000000
Form SIAB
G8BMM122NJ(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(694,179.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	194,432.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	499,747.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

37 68452 0000000
Form SIAB
G8BMM122NJ(2025-26)

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

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

37 68452 0000000
Form SIAB
G8BMM122NJ(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	694,179.00	(694,179.00)	0.00	0.00		

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

Vista Unified

San Diego County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

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

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

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

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

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

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

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

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

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

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	6500	8311	(\$910,860.00)	
Explanation: The district passes=thru special education revenues to charter schools.				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:				<u>Exception</u>
FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$532,672.00	(\$532,672.00)
Explanation: The district operates as a program administrator.				
11	3913	\$0.00	\$334,442.00	(\$334,442.00)
Explanation: The district operates as a program administrator.				
11	3926	\$0.00	\$88,000.00	(\$88,000.00)
Explanation: The district operates as a program administrator.				
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<u>Passed</u>

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.

Passed

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	\$234,403,952.00	
DEBT.GOV.PENSION.LIAB.9663	\$235,348,760.00	
DEBT.GOV.OPEB.9664	\$27,888,059.00	
DEBT.GOV.COMP.ABS.9665	\$1,829,589.00	
DEBT.GOV.COPS.9666	\$32,243,627.00	
DEBT.GOV.REV.BONDS.9668	\$146,847.00	
DEBT.GOV.OTH.DEBT.9669	\$2,158,568.00	

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Vista Unified

San Diego 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)

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

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

IMPORT CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

CHECKRESOURCE - (**Warning**) - 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**

01-7425-0-0000-0000-9790	7425	(\$0.17)
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.		
01-7425-0-0000-0000-9791	7425	(\$0.17)
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.		
01-7425-0-0000-0000-979Z	7425	(\$0.17)
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.		
01-7426-0-0000-0000-9740	7426	\$0.30
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.		
01-7426-0-0000-0000-9791	7426	\$0.30
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.		
01-7426-0-0000-0000-979Z	7426	\$0.30
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.		

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

CHK-FUNDxRESOURCE - (Warning) - 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
01-7425-0-0000-0000-9790	01	7425	(\$0.17)
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.			
01-7425-0-0000-0000-9791	01	7425	(\$0.17)
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.			
01-7425-0-0000-0000-979Z	01	7425	(\$0.17)
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.			
01-7426-0-0000-0000-9740	01	7426	\$0.30
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.			
01-7426-0-0000-0000-9791	01	7426	\$0.30
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.			
01-7426-0-0000-0000-979Z	01	7426	\$0.30
Explanation: Resource expired in 24-25, Estimated actuals budget format causes cents to be leftover.			

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

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

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

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	(\$725,000.00)

Explanation: The district passes-thru special education revenues to charter schools.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
11	3905	\$0.00	\$266,337.00	(\$266,337.00)
Explanation: The district operates as a program administrator.				
11	3913	\$0.00	\$167,221.00	(\$167,221.00)
Explanation: The district operates as a program administrator.				
11	3926	\$0.00	\$44,000.00	(\$44,000.00)
Explanation: The district operates as a program administrator.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).

Passed

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.

Passed

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

Passed

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.

Passed

EXPORT VALIDATION CHECKS

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

Passed

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.

Passed

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

Exception

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