



2025-2026 Proposed Budget

Presented to the Board of
Education
June 17, 2025

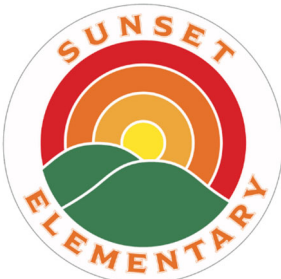


TABLE OF CONTENTS

BUDGET NARRATIVE

MULTI-YEAR PROJECTION

SACS FORMS

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2025-26 through 2027-28 specific to the Livermore Valley Joint Unified School District.

Based on current assumptions, which include the final budget reductions approved by the Board of Trustees, the District is projected to meet the state minimum reserve requirement in the current and two subsequent years with the reduction of \$600,000 in spending in 2026/27. The Budget Advisory Committee will convene in Fall 2025 and the committee will work to identify reductions to ensure the District meets the minimum reserve requirements in the current and two subsequent years. Careful planning is required to stabilize the District's budget long-term and ensure fiscal solvency.

Governor's Revised State Budget Proposal "May Revision"

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revision the budget includes an increase of approximately \$2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately \$4.6 billion from the Governor's Budget in January. The revision proposes to appropriate only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The state budget continues to face additional risks due to the results of massive wildfires and federal policy and funding changes, which may impact both revenues and expenditures. The following is a summary of highlights from the May Revision:

Key Budget Highlights:

- Proposition 98 Funding: \$114.6 billion is allocated for TK–12 programs in 2025/26, reflecting a \$4.6 billion decrease from January's proposal but a \$2.9 billion increase over the 2024 Budget Act.
- Cost of Living Adjustment (COLA): The funded cost-of-living adjustment was revised to 2.30% from 2.43%. The proposed budget included fully funding COLA for applicable programs including, but not limited to, LCFF funding, Special Education, and Mandated Block Grant.
- Deferrals: \$1.8 billion in LCFF payments will be deferred from June to July 2026 to maintain fiscal solvency.
- TK and Class Size: Ongoing support of \$2.1 billion for universal transitional kindergarten, with reduced class sizes (1 adult to 10 students) and required teacher qualifications effective August 1, 2025. The TK Addon rate proposed in the May Revision is \$5,545 per TK ADA. This is a decrease from the original budget proposal of \$6,404 per TK ADA. The current 2024/25 TK Addon Rate is \$3,077.

- Student Support and Professional Development Discretionary Block Grant: Proposed funding decreased from \$1.8 to \$1.7 billion and will be approximately \$300/ADA. The block grant maintains the flexibility to use the funding for discretionary purposes, however, several statewide priorities were identified for possible uses of funds.
- Expanded Learning Opportunities Program (ELOP): Funding increases to \$4.5 billion, expanding eligibility and increasing minimum grants. The proposed ELOP changes are unlikely to generate additional funding for LVJUSD.
- Literacy & Professional Development: New one-time funds support ELA/ELD training, dyslexia screening, and literacy coaching. This funding will be targeted to high unduplicated pupil percentage districts. LVJUSD likely will not qualify for this funding.
- Student Meals: Additional \$90.7 million for universal meals and \$21.9 million for summer EBT program.
- Instructional Continuity: Required inclusion of emergency learning continuity plans in safety plans starting July 1, 2025.

Other Key Updates:

- The Proposition 98 Rainy Day fund will be exhausted with a withdrawal of funds in 2025/26.
- Attendance Recovery: Districts may allow students to recover up to 10 days of lost ADA starting July 1, 2025 using ELOP funds.
- LCAP/LREBG: All unspent Learning Recovery Emergency Block Grant funds must be included in LCAPs going forward. Included in the budget proposal is the restoration of a portion of this funding source that was reduced by the state in 2023/24.
- Federal Revenue Uncertainties: There is much uncertainty for the future of Federal Funding sources especially the School Based Mental Health Grant, Title III, Migrant Education and Adult Education. Districts should prepare now for these uncertain funding streams.

Key Assumptions Used in Creating the Budget and Multiyear Projection

Description	2024/25	2025/26	2026/27	2027/28
Statutory Cost of Living Adjustment (COLA)	1.07%	2.30%	3.02%	3.42%
Funded LCFF COLA/Base Increase	1.07%	2.30%	3.02%	3.42%
Unduplicated Percentage	28.21%	24.97%	23.90%	23.90%
Enrollment	12,968	13,145	13,026	13,014
P-2 Average Daily Attendance (ADA)	12,240	12,396	12,297	12,285
Funded ADA	12,310	12,396	12,396	12,308
TK ADA	443	692	692	692
ADA Basis	3 Prior Year Average	Current Year	Prior Year	3 Prior Year Average
Unrestricted Lottery per ADA	\$191	\$191	\$191	\$191
Restricted Lottery per ADA	\$82	\$82	\$82	\$82
Mandated Block Grant per ADA (TK-8)	\$38.21	\$39.09	\$40.27	\$41.65
Mandated Block Grant per ADA (9-12)	\$73.62	\$75.31	\$77.58	\$80.23
STRS Employer Contribution	19.10%	19.10%	19.10%	19.10%
PERS Employer Contribution	27.05%	26.81%	26.90%	27.80%
California CPI (for cost increases)	3.07%	3.42%	2.98%	2.77%
Minimum Wage	\$16.50	\$16.90	\$17.40	\$17.80

General Fund Revenue

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
LCFF Sources	\$149,892,053	\$153,992,011	\$4,099,958
Federal Revenue	\$12,227,377	\$11,931,401	(\$295,976)
Other State Revenue	\$22,838,077	\$22,521,212	(\$316,865)
Other Local Revenue	\$20,296,153	\$18,195,872	(\$2,100,281)
Interfund Transfers In	\$492,667	\$11,012	(\$481,655)
Total Revenues	\$205,746,327	\$206,651,508	\$905,181

For the 2025/26 fiscal year, the district anticipates total revenues of approximately \$206.6 million, comprised of unrestricted revenues of \$159.6 million and restricted revenues of \$47.1 million.

Local Control Funding Formula

The largest portion of the district's revenue comes from Local Control Funding Formula (LCFF) sources, totaling \$154.0 million. This includes:

- State Aid: \$64.98 million
- Property Taxes: \$87.89 million
- Special Education Property Taxes (Object 8097): \$1.12 million

Of the total LCFF funding, \$152.9 million is unrestricted and \$1.1 million is restricted for Special Education.

LCFF funding for 2025–26 is projected based on current-year ADA, reflecting anticipated enrollment growth driven by the expansion of transitional kindergarten (TK), as outlined in the key assumptions chart above. Since the implementation of the Universal Meal Program, the District has faced challenges in collecting free and reduced-price meal applications, resulting in a decline in the unduplicated pupil percentage (UPP). This decline led to a reduction of \$699,700 in LCFF Supplemental Funding. Additionally, the TK add-on for lower staffing ratios is included at the current 2024/25 funding level, adjusted for COLA, and does not reflect the additional increase required to support a 10:1 student-to-staff ratio.

Federal Revenues

Federal revenue totals approximately \$11.93 million in the current year, all of which is restricted. Key components include:

- Title I, II, III, and IV Programs: \$1.1 million combined
- Special Education (IDEA): \$3.77 million
- Magnet Grant: \$5.23 million
- School Based Mental Health: \$1.6 million
- Several smaller federal programs such as Perkins CTE and Indian Education also contribute to the total

Other State Revenues

Total state revenue is projected at \$22.5 million, with \$4.4 million unrestricted and \$18.1 million restricted.

Major contributors include:

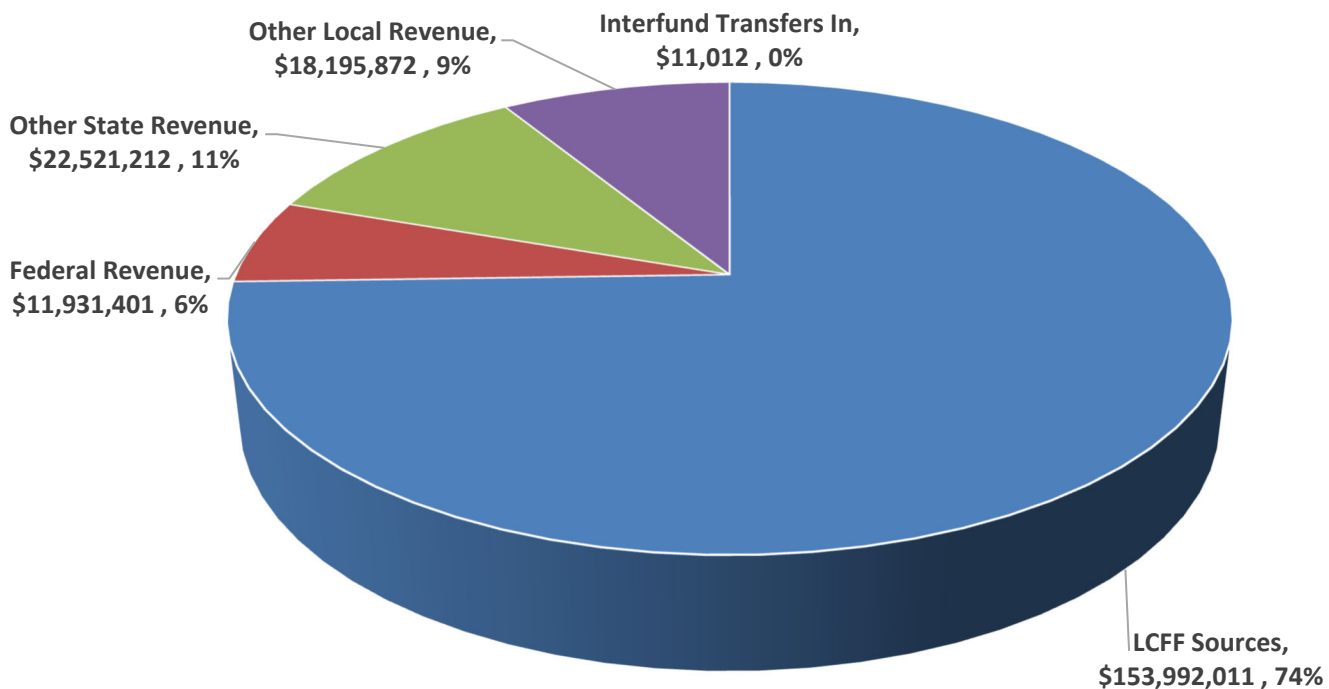
- STRS On-Behalf Contributions: \$8.91 million
- Expanded Learning Opportunities Program (ELOP): \$2.95 million
- Lottery Funds: \$3.53 million combined
- Proposition 28 – Arts & Music: \$1.64 million
- CTE Incentive Grant: \$850,123
- Mental Health (State): \$1.02 million
- Several smaller grants and funding streams, such as ASES, UPK Planning, also contribute to the total

Other Local Revenues

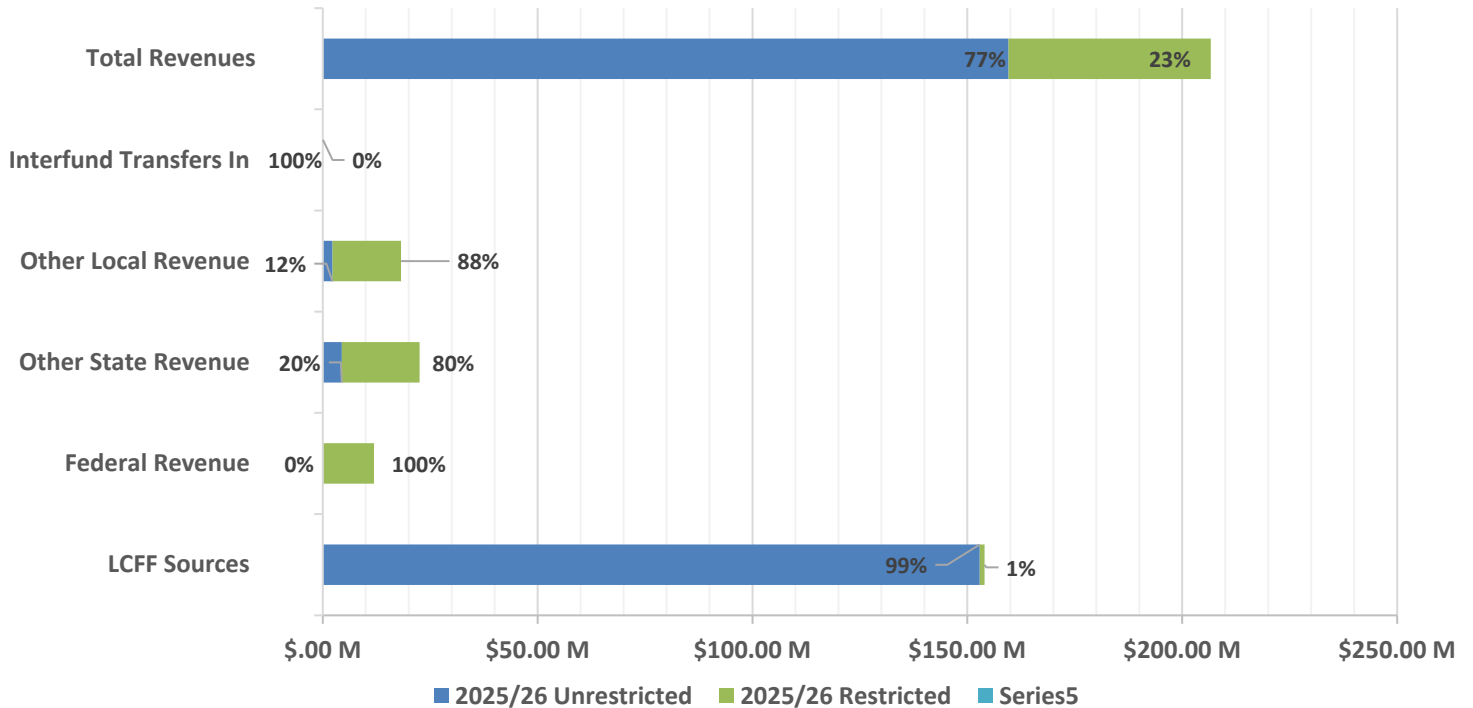
Other local revenue sources contribute \$18.2 million, including \$2.26 million in unrestricted and \$15.9 million in restricted funds. Key components are:

- Special Education Contributions: \$10.42 million
- Parcel Tax Proceeds: \$3.96 million
- Community Redevelopment Funds: \$700,000
- Interest and Leases: \$1.3 million combined
- Medi-Cal and Mental Health Services: \$512,000 combined
- Other local contributions such as rentals, fees, and interagency services round out the remaining revenue in this category.

Revenue by Classification



Revenue- Unrestricted vs. Restricted



General Fund Expenditures

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference*
Certificated Salaries-Non-Management	\$81,313,579	\$82,758,298	(\$1,444,719)
Classified Salaries-Non-Management	\$31,454,007	\$32,011,882	(\$557,875)
Management Salaries	\$12,932,472	\$12,059,243	\$873,229
Employee Benefits	\$52,414,432	\$53,422,440	(\$1,008,008)
Books & Supplies	\$13,941,908	\$8,354,924	\$5,586,984
Services	\$26,800,152	\$22,538,391	\$4,261,761
Capital Outlay	\$570,962	\$121,046	\$449,916
Other Outgo	\$2,272,702	\$1,842,363	\$430,339
Interfund Transfer Out	\$78,996	\$50,000	\$28,996
Total Expenditures	\$221,779,210	\$213,158,587	\$8,620,623

*For the difference in budget, a positive amount is a decrease in planned spending and a negative amount is an increase in planned spending.

For the 2025–26 fiscal year, the district anticipates total expenditures of approximately \$213.2 million, comprised of unrestricted expenditures of \$124.6 million and restricted expenditures of \$88.6 million.

Salaries and Benefits

Certificated and classified salaries were adjusted for step and column movement, if applicable. Positions were added to the budget based on current staffing projections. This includes additional staffing for TK as well as for the new high school bell schedule. Positions, stipends, and substitute costs were removed from the budget based on approved budget reduction measures for 2025/26.

Employee benefits were adjusted for all positions changes as well as for the decrease in the employer PERS contribution rates from 27.05% to 26.81%. The required CalSTRS On-Behalf Recognition increased by \$516,000 from 2024/25. There was an equal increase in revenue to offset this increased amount. The STRS On-Behalf Recognition is to reflect the State’s contribution to CalSTRS on behalf of their employees.

The following is a summary of the total FTE included in the General Fund budget for each bargaining unit:

Bargaining Unit	Total FTE
Livermore Education Association (LEA)	713.96
Livermore Chapter #334 California School Employees Association (CSEA)	386.03
Service Employees International Union (SEIU)	84.88
Classified Management/Confidential	31.81
Livermore Management Association	45.50
Non-Represented	23.38
Total	1285.56

Total salaries and benefits account for 85% percent of the total District budget. Unrestricted salaries and benefits account for 92% of the unrestricted budget.

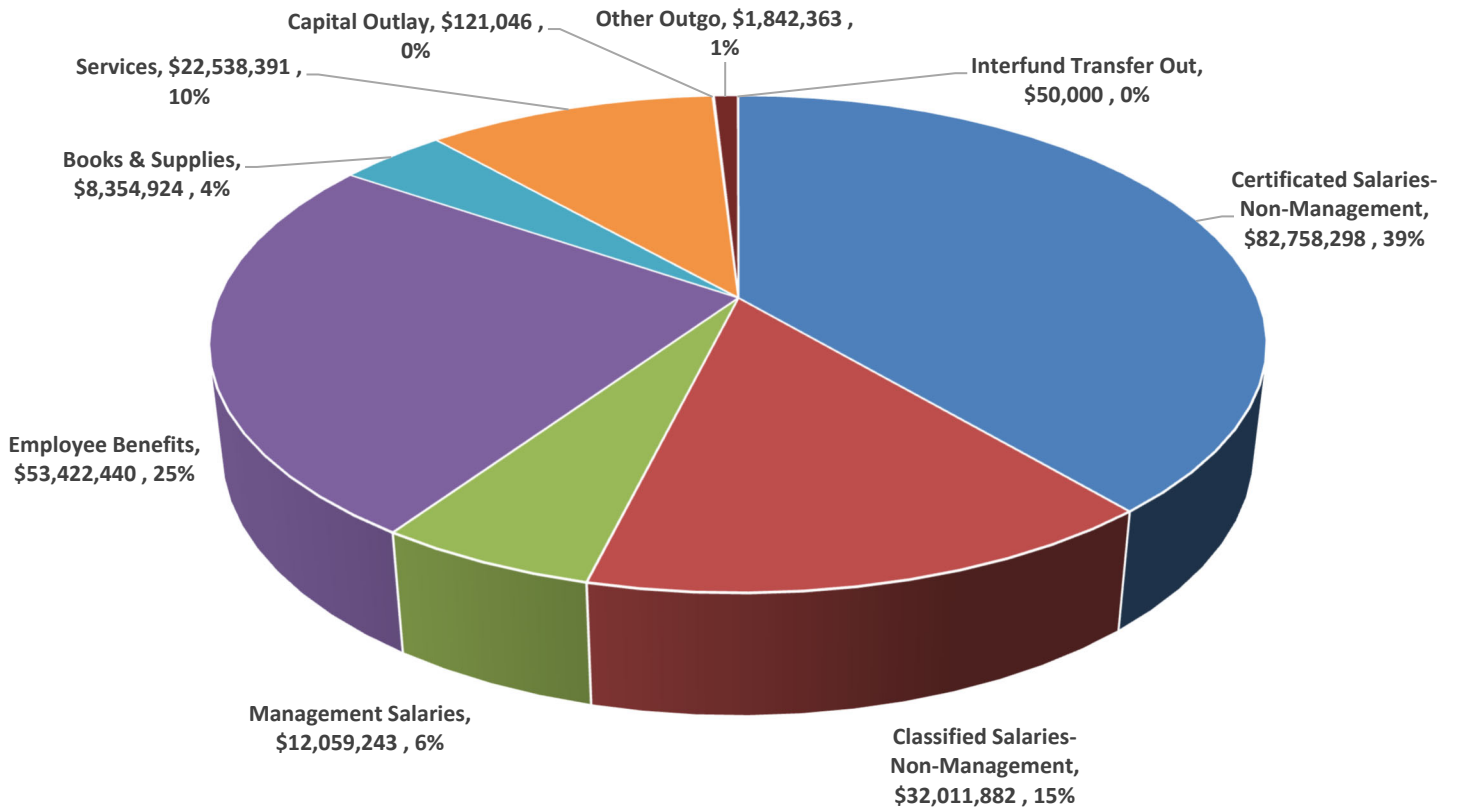
Books and Supplies, Services, Capital Outlay, Interfund Transfer Out

Books and Supplies, as well as Services, were reduced to align with decreased site and department budgets. Reductions also include the removal of carryover and one-time expenditures. Supplies and Services categories were adjusted based on 2024/25 spending patterns and anticipated expenses. These adjustments include a \$70,000 increase in property and liability insurance due to rising premiums and AB 218 special assessments.

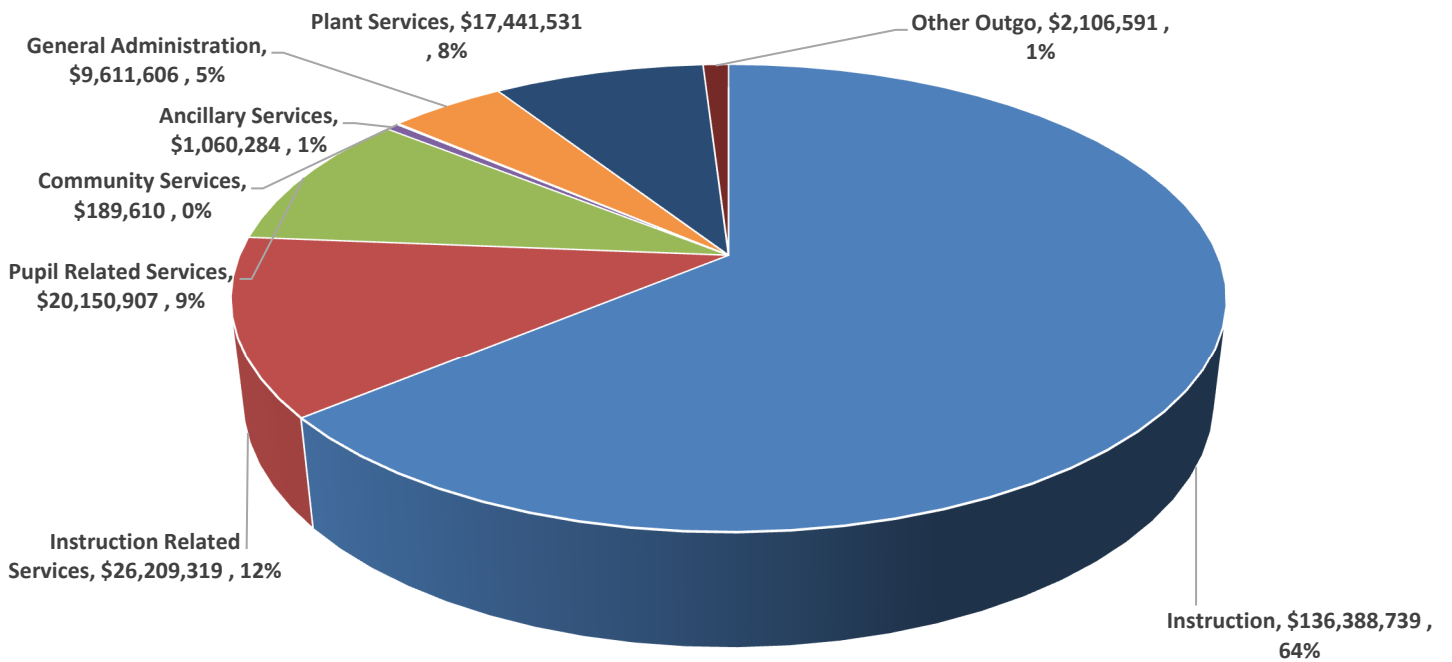
Capital Outlay reflects planned spending outlined in grant expenditure plans.

The interfund transfer to Fund 67 covers claims management expenses.

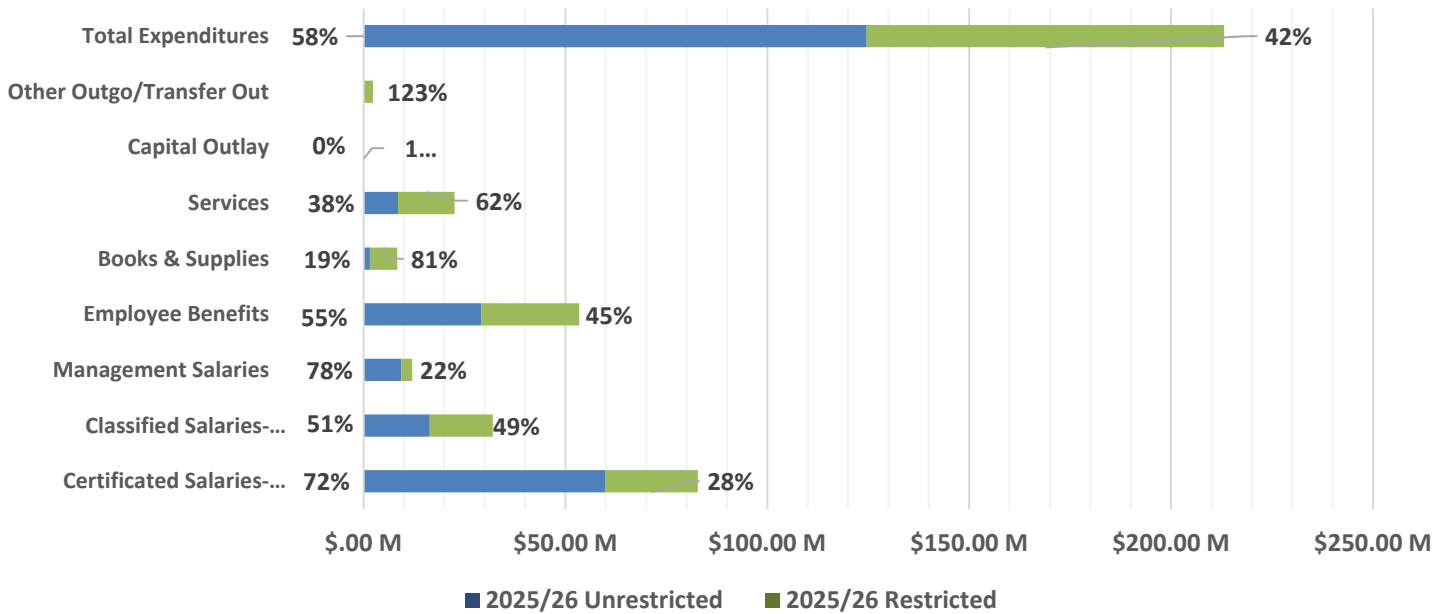
Expenditures by Object



Expenditures by Function



Expenditures- Unrestricted vs. Restricted



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Resource 3310 Special Education	\$580,363	\$680,029	(\$99,666)
Resource 3315 Special Education Preschool	\$180,266	\$183,424	(\$3,158)
Resource 3327 Special Education Mental Health	\$66,924	\$21,885	\$45,039
Resource 6387 CTEIG/TVROP Contribution	\$422,314	\$747,468	(\$325,154)
Resource 6500 Special Education	\$29,907,804	\$29,576,889	\$330,915
Resource 6547 Special Education Early Intervention	\$718,345	\$518,559	\$199,786
Resource 7010 AIG Match	\$10,650	\$10,650	\$0
Resource 8150 Routine Restricted Maintenance (required 3% contribution)	\$6,414,334	\$2,127,350	\$4,286,984
TOTAL CONTRIBUTIONS	\$38,301,000	\$33,866,254	\$4,434,746

General Fund Summary

The District’s 2024-25 General Fund projects a total deficit of \$14.7 million resulting in an estimated ending fund balance of \$13.8 million. Illustrated below is a detailed description of the ending fund balance and fund balance components.

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Beginning Fund Balance- 7/1	\$16,845,781	\$14,879,367	(\$1,966,414)
Adjusted Beginning Balance from Unaudited Actuals	\$11,597,786	\$0	(\$11,597,786)
Total Beginning Fund Balance	\$28,443,567	\$14,879,367	(\$13,564,200)
Net Increase (Decrease) in Fund Balance	(\$13,564,200)	(\$6,507,079)	\$7,057,121
Total Ending Fund Balance	\$14,879,367	\$8,372,288	(\$6,507,079)
Unrestricted Ending Fund Balance	\$9,465,884	\$6,562,354	(\$2,903,530)
Restricted Fund Balance	\$5,413,483	\$1,809,934	(\$3,603,549)

Components of Ending Fund Balance

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Nonspendable-Revolving Cash & TSA Clearing	\$202,662	\$150,000	(\$52,662)
Restricted			
Expanded Learning Opportunities (ELOP)	\$763,694	\$610,000	(\$153,694)
Educator Effectiveness Grant	\$1,404,734	\$0	(\$1,404,734)
Restricted Lottery	\$1,000,000	\$0	(\$1,000,000)
Golden State Pathways	\$1,260,564	\$678,638	(\$581,926)
Special Education	\$140,000	\$0	(\$140,000)
Career and College Access Grant	\$150,000	\$51,790	(\$98,210)
A-G Access and Learning Loss Grant	\$150,000	\$0	(\$150,000)
A-G Access and Learning Loss Grant	\$75,000	\$0	(\$75,000)
Routine Restricted Maintenance	\$295,000	\$295,015	\$15
Gift Accounts	\$174,491	\$174,491	\$0
Assigned			
Projected Future Deficit Spending	\$2,609,845	\$0	(\$2,609,845)
Reserve for Economic Uncertainty (3%)	\$6,653,377	\$6,394,758	(\$258,619)
Unassigned/Unappropriated	\$0	\$17,596	\$17,596

Restricted Program Ending Fund Balance Plans

The ending fund balance for each of the following funding sources increased from 1st interim based on expenditure plans. Below is an explanation of the planned uses for this funding.

❖ **Expanded Learning Opportunities Program (ELOP)**

ELOP is exploring the purchase of portables at Junction to address space constraints, as the classrooms currently in use belong to LARPD.

❖ **Golden State Pathways and Career and College Access Grant**

The ending funding balance for Golden State Pathways and Career and College Access is based on the current grant expenditure planes and includes staffing for 2026/27.

❖ **Special Education & Routine Restricted Maintenance Funds**

The ending fund balance for Special Education and Routine Restricted Maintenance is reserved to cover unexpected expenses that were not budgeted, minimizing the impact on the general fund.

Cash Flow

The District anticipates temporary negative cash balances during the 2025–26 fiscal year until property tax revenues are received but expects to end the year with a positive cash balance. Based on current cash flow projections, temporary borrowing from Fund 40 and the Alameda County Treasury will be required to support the General Fund during months with cash shortfalls. Cash flow will be closely monitored to ensure the District can meet all financial obligations.

Multiyear Projection (MYP)

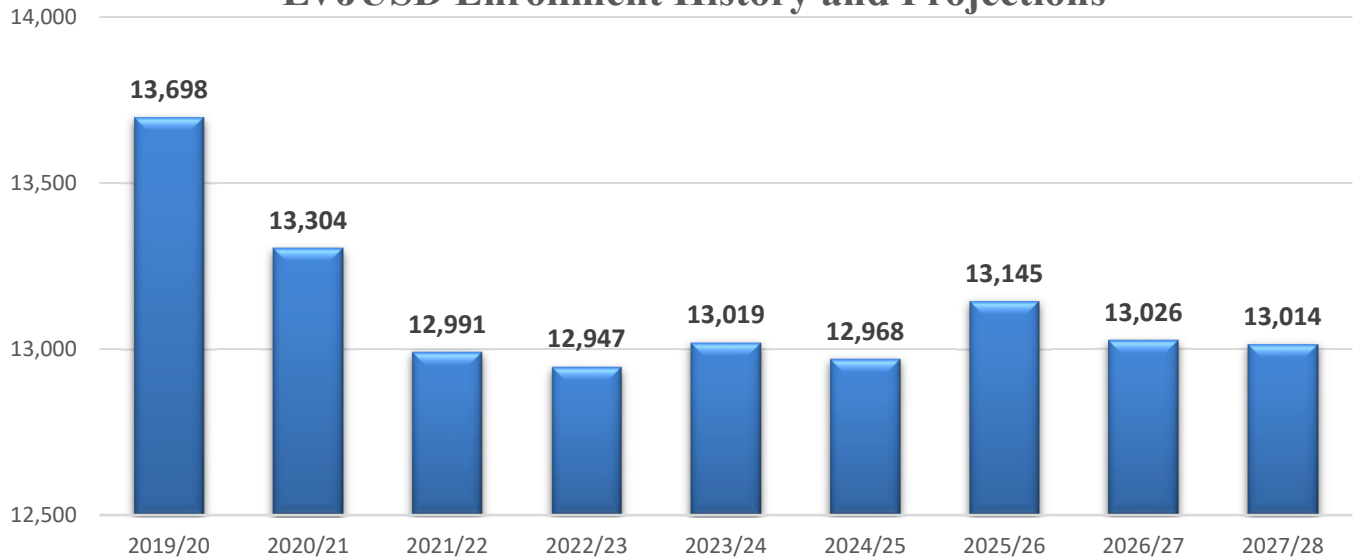
MYP's are required by AB1200 and AB2756. It is the obligation of the District to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. The District builds its MYP based on current School Services of California projections for revenue based on COLA projections, projected retirement contribution rates, and any known or planned changes to the District's programs. A full detail of the MYP can be found later in this report.

Based on current assumptions, without a reduction of \$600,000 in expenditures in 2026/27, the multi-year projection shows that the District may not be able to meet its financial obligations for the current and two subsequent years. A resolution will be brought forward to acknowledge the potential needs for reduction in 2026/27 in order to demonstrate the District's ability to meet its financial obligations for the current and two subsequent years.

The 2025/26 State Budget May Revision proposal released in May 2025 continued to provide some positive news for TK-12 education. Additional items included in the May Revision proposal include the full implementation of TK with the lower staffing ratio of 10 students to 1 adult at a slightly lower level than originally proposed and a one-time discretionary block grant, which was also reduced from the original budget proposal. These new funding sources have not been included in the multi-year projection as they aren't guaranteed until the State budget is approved in July 2025.

A key component of the MYP is the projected ADA in future years, which determines LCFF funding, as well as other funding sources. The District’s historical, current, and projected enrollment can be seen below. Enrollment is projected using historical grade level trends for grades one through twelve and maintaining kindergarten and transitional kindergarten grade levels as similar levels to 2025/26 projections based on birth rates being relatively static. The District is actively working to determine the potential impact of residential developments on enrollment.

LVJUSD Enrollment History and Projections



LVJUSD Enrollment and ADA - Historical and Projections									
	19/20	20/21*	21/22^	22/23	23/24	24/25	25/26	26/27	27/28
							Projections		
Enrollment	13,698	13,304	12,991	12,947	13,019	12,968	13,145	13,026	13,014
% Change from Prior Year	-0.2%	-2.9%	-2.4%	-0.3%	0.6%	-0.4%	1.4%	-0.9%	-0.1%
P-2 ADA	13,195	13,195	12,514	12,165	12,265	12,240	12,396	12,297	12,285
ADA to Enrollment Percentage	96.3%	99.2%	96.3%	94.0%	94.2%	94.3%	94.3%	94.4%	94.4%
Funded ADA	13,195	13,195	13,196	12,962	12,618	12,310	12,396	12,396	12,308
% Change from Prior Year	-0.4%	0.0%	0.0%	-1.8%	-2.7%	-2.4%	0.7%	0.0%	-0.7%

*ADA was not collected in 2020/21. P-2 ADA for 2020/21 was based on 2019/20 ADA.

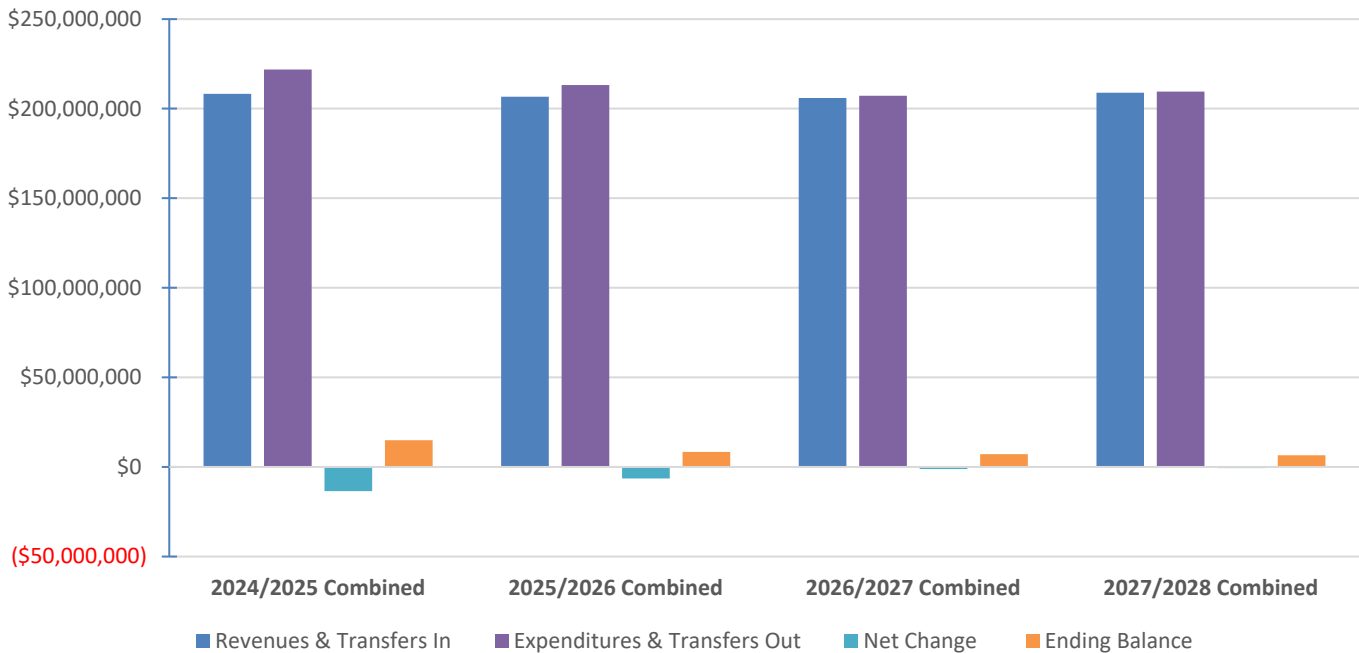
^ - ADA was held harmless in 2021/22. The ADA to Enrollment percentage from 2019/20 was used to determine 2021/22 ADA.

Fund 01 - General Fund Multi-Year Projection Summary

	2024/2025 Combined	2025/2026 Combined	2026/2027 Combined	2027/2028 Combined
Revenues & Transfers In	\$208,215,010	\$206,651,508	\$205,930,443	\$208,842,266
Transfers In				
Expenditures & Transfers Out	\$221,779,210	\$213,158,587	\$207,163,847	\$209,483,943
Expenditures & Transfers Out	\$221,779,210	\$213,158,587	\$207,163,847	\$209,483,943
Net Change	(\$13,564,200)	(\$6,507,079)	(\$1,233,403)	(\$641,677)
Ending Balance	\$14,879,368	\$8,372,289	\$7,138,886	\$6,497,209
Ending Balance as a % of current year expenditures (Unrestricted)	4.2%	3.0%	3.0%	3.0%
Ending Balance as a % of current year expenditures (Restricted & Unrestricted)	6.7%	3.9%	3.4%	3.1%

** When the Net Change is negative, the district is deficit spending.

Components of Ending Balance:	2024/2025	2025/2026	2026/2027	2026/2027
State Mandated 3%	\$6,653,377	\$6,394,758	\$6,214,917	\$6,284,520
Restricted and Nonspendable	\$5,616,145	\$1,959,934	\$885,704	\$180,588
Other Detailed Items	\$2,609,845	\$0	\$0	\$0
Unappropriated Balance	\$0	\$17,596	\$38,265	\$32,101



Fund 11- Adult Education

Revenue

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Federal Revenue	\$170,259	\$167,947	(\$2,312)
Other State Revenue	\$756,384	\$756,384	\$0
Other Local Revenue	\$3,751	\$0	(\$3,751)
Interfund Transfer In	\$0	\$0	\$0
Total Revenues	\$930,394	\$924,331	(\$6,063)

Expenditures

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Certificated Salaries	\$574,156	\$574,392	(\$236)
Classified Salaries	\$45,701	\$54,720	(\$9,019)
Employee Benefits	\$254,886	\$261,993	(\$7,107)
Books & Supplies	\$73,295	\$16,900	\$56,395
Services	\$66,416	\$25,170	\$41,246
Other Outgo	\$27,298	\$28,406	(\$1,108)
Interfund Transfer Out	\$0	\$0	\$0
Total Expenditures	\$1,041,752	\$961,581	\$80,171

Fund 11 reports the activity of the Adult Education program. The majority of revenue is received through a consortium of ten educational agencies for California Adult Education Program funding. Expenditures were updated based on current staffing and planned expenditures.

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Beginning Fund Balance	\$373,028	\$261,670	(\$111,358)
Ending Fund Balance	\$261,670	\$224,420	(\$37,250)
Components of Ending Fund Balance			
Non-Spendable	\$0	\$0	\$0
Restricted	\$0	\$0	\$0
Assigned	\$261,670	\$224,420	(\$37,250)
Unassigned	\$0	\$0	\$0

Fund 13- Cafeteria

Revenue

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Federal Revenue	\$1,636,568	\$1,645,000	\$8,432
Other State Revenue	\$4,087,166	\$4,040,000	(\$47,166)
Other Local Revenue	\$130,803	\$75,000	(\$55,803)
Interfund Transfer In	\$0	\$0	\$0
Total Revenues	\$5,854,537	\$5,760,000	(\$94,537)

Expenditures

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Classified Salaries	\$2,566,375	\$2,805,452	(\$239,077)
Employee Benefits	\$1,102,475	\$1,171,614	(\$69,139)
Books & Supplies	\$2,456,221	\$2,150,000	\$306,221
Services	\$265,730	\$238,600	\$27,130
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$168,535	\$168,535	\$0
Interfund Transfer Out	\$491,768	\$10,112	\$481,656
Total Expenditures	\$7,051,104	\$6,544,313	\$506,791

Federal and State revenue projections for 2025/26 were updated based on meal claim activity through April 2025 for the School Meal Program. Salaries and benefits increased based on the current staffing and projected vacancies. Supplies were increased due to food costs based on increased participation.

Description	2024/25 Estimated Actuals	2025/26 Proposed Budget	Difference
Beginning Fund Balance	\$3,811,885	\$2,615,318	(\$1,196,567)
Ending Fund Balance	\$2,615,318	\$1,831,005	(\$784,313)
Components of Ending Fund Balance			
Non-Spendable	\$0	\$0	\$0
Restricted	\$2,615,318	\$1,831,005	(\$784,313)
Assigned	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0

Description	Fund 12- Child Development Fund		Fund 19- Foundation Special Reserve Fund	
	24/25 Estimated Actuals	25/26 Proposed Budget	24/25 Estimated Actuals	25/26 Proposed Budget
Total Revenues	\$2,323,179	\$2,035,541	\$6,049	\$1,550
Total Expenditures	\$2,316,796	\$2,035,541	\$10,644	\$10,000
Total Other Financing Sources	\$0	\$0	\$0	\$0
Excess (Deficiency)	\$6,383	\$0	(\$4,595)	(\$8,450)
Beginning Fund Balance	\$81,084	\$87,467	\$194,997	\$190,402
Ending Fund Balance	\$87,467	\$87,467	\$190,402	\$181,952
Components of Ending Fund Balance				
Non-Spendable	\$0	\$0	\$0	\$0
Restricted	\$85,340	\$85,340	\$190,402	\$181,952
Committed	\$0	\$0	\$0	\$0
Assigned	\$2,127	\$2,127	\$0	\$0
Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0

Fund 12 – Child Development Fund

Fund 12 reports the activity of the Child Development program. The District is the contractor with CDE for a California State Preschool Program (CSPP) and the district subcontracts with Community Association for Preschool Education (CAPE) to run the preschool programs. All revenue received is distributed to CAPE except for a small amount withheld for indirect charges associated with maintaining the CSPP contract.

Fund 19- Foundation Special Reserve Fund

The Foundation Special Reserve Fund reports the activity of scholarship funds held by the District. The Foundation Special Reserve Fund has a beginning fund balance of \$190,402 and a projected ending balance of \$181,952.

Description	Fund 21- Building Fund		Fund 25- Capital Facilities	
	24/25 Estimated Actuals	25/26 Proposed Budget	24/25 Estimated Actuals	25/26 Proposed Budget
Total Revenues	\$1,114,309	\$0	\$3,350,000	\$770,000
Total Expenditures	\$25,725,272	\$4,818,816	\$570,485	\$3,593,920
Total Other Financing Sources	\$0	\$0	(\$900)	(\$900)
Excess (Deficiency)	(\$24,610,963)	(\$4,818,816)	\$2,778,615	(\$2,824,820)
Beginning Fund Balance	\$31,881,294	\$7,270,331	\$579,053	\$3,357,668
Ending Fund Balance	\$7,270,331	\$2,451,515	\$3,357,668	\$532,848
Components of Ending Fund Balance				
Non-Spendable	\$0	\$0	\$0	\$0
Restricted	\$7,270,331	\$2,451,515	\$3,357,668	\$532,848
Committed	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0

Fund 21- Building Fund – Sale of Bond

In June 2016, the Livermore Valley Joint Unified School District passed a \$245 million General Obligation Bond. By law, the District is required to establish a Bond Oversight Committee and maintain all fund from the sale of a bond in Fund 21. The role of the Committee is to inform the public concerning the District’s expenditures of bond revenues received from the sale of bonds authorized by the voters on June 7, 2016. This committee has been established, meets regularly, and reports its findings to the public annually.

The first bond sale closed on October 13, 2016, in the amount of \$82,000,000. The second bond sale closed on July 30, 2019, in the amount of \$100,000,000. The third bond sale closed on October 6, 2021, in the amount of \$63,000,000. The 2025/26 projected beginning fund balance is \$7.2 million. The 2025/26 budget includes the balance of the Marilyn STEAM Academy facility project, and HVAC and Roof Repairs/Replacements. The budget will be updated after 2024/25 unaudited actuals will final project budgets. The projected ending fund balance for 2024/25 is \$0.5 million.

Fund 25- Capital Facility (Developer Fee) Fund

Revenues in this fund are from Developer Fees collected for any new residential or commercial construction, including additions above 500 square feet, plus interest earned. Fees collected and annual expenditures are required to be reported annually. The funds can be used for new construction or modernization of existing facilities to accommodate growth generated by new construction. The 2025/26 projected beginning fund balance is \$3.35 million. The budget for 2025/26 includes portable building rentals for impacted school sites and transitional kindergarten classroom renovations. Revenue increased based on fees received to date for new residential building projects. The projected ending fund balance is \$0.50 million.

Description	Fund 35- School Facilities Fund		Fund 40- Special Building Fund	
	24/25 Estimated Actuals	25/26 Proposed Budget	24/25 Estimated Actuals	25/26 Proposed Budget
Total Revenues	\$16,546,552	\$0	\$779,708	\$150,000
Total Expenditures	\$14,408,210	\$3,401,311	\$7,720,624	\$983,362
Total Other Financing Sources	\$0	\$0	\$0	\$0
Excess (Deficiency)	\$2,138,342	(\$3,401,311)	(\$6,940,916)	(\$833,362)
Beginning Fund Balance	\$12,059,521	\$14,197,863	\$15,521,781	\$8,580,865
Ending Fund Balance	\$14,197,863	\$10,796,552	\$8,580,865	\$7,747,503
Components of Ending Fund Balance				
Non-Spendable	\$0	\$0	\$0	\$0
Restricted	\$14,197,863	\$10,796,552	\$8,580,865	\$7,747,503
Committed	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0
Unassigned	\$0	\$0	\$0	\$0

Fund 35- School Facilities Fund

The School Facilities Fund reports on the revenues received from State Facility Grants for various new construction and modernization reimbursements. The 2025/26 projected beginning balance is \$14.2 million. The budgeted expenses for 2025/26 are for the Marilyn STEAM Academy project. The projected ending fund balance for 2025/26 is \$10.8 million.

Fund 40- Special Building Fund

The Special Building Fund was established to provide funds for capital outlay purposes. The 2025/26 beginning balance is \$8.5 million. The budgeted expenses for 2025/26 are for the repayment of the Engie loan. The projected ending fund balance for 2025/26 is \$7.7 million.

Description	Fund 51- Bond, Interest, and Redemption Fund		Fund 67- Self Insurance Fund	
	24/25 Estimated Actuals	25/26 Proposed Budget	24/25 Estimated Actuals	25/26 Proposed Budget
Total Revenues	\$13,966,507	\$10,856,689	\$1,264,315	\$1,316,745
Total Expenditures	\$15,435,080	\$14,431,122	\$1,436,458	\$1,369,076
Total Other Financing Sources	\$0	\$0	\$78,996	\$50,000
Excess (Deficiency)	(\$1,468,573)	(\$3,574,433)	(\$93,147)	(\$2,331)
Beginning Fund Balance	\$12,154,102	\$10,685,529	\$95,478	\$2,331
Ending Fund Balance	\$10,685,529	\$7,111,096	\$2,331	\$0
Components of Ending Fund Balance				
Non-Spendable	\$0	\$0	\$0	\$0
Restricted	\$10,685,529	\$7,111,096	\$0	\$0
Committed	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$2,331	\$0
Unassigned	\$0	\$0	\$0	\$0

Fund 51 – Bond, Interest, and Redemption Fund

This fund was established for the repayment of the bonds purchased as a result of the General Obligation Bonds passed by Livermore voters. Taxes collected as a result of this bond measure are deposited into this account by the Alameda County Treasurer and are used to make bond payments.

Fund 67 – Self Insurance Fund

The Self Insurance Fund records the activity of the District’s property and liability insurance. The activity in this fund included annual premiums, student trip insurance, the cost of claims management, and applicable deductible for claims. The District annually transfers money to cover the cost of premiums and student trip insurance. The District is anticipating to require a contribution from the general fund of \$50,000 to cover the cost of claims.

Criteria and Standards

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted. See the section on Criteria and Standards in this report for a written explanation for any criterion in the 2025-2026 Adopted Budget that does not meet the standards established by the State.

LIVERMORE VALLEY JOINT UNIFIED SCHOOL DISTRICT - MULTI-YEAR PROJECTION

	OBJECT CODE	ESTIMATED ACTUALS 2024/2025			ADOPTED BUDGET 2025/2026			PROJECTED 2026/2027			PROJECTED 2027/2028		
		UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED	UNRESTRICTED	RESTRICTED	COMBINED
REVENUES:													
Local Control Funding (Object 8010-8099)		148,770,552	1,121,501	149,892,053	152,870,510	1,121,501	153,992,011	157,156,336	1,121,501	158,277,837	161,386,652	1,121,501	162,508,153
State Aid	8010-8019	60,869,216			64,979,155			67,533,688			69,998,085		
Property Taxes	8020-8099	87,901,336			87,891,355			89,622,648			91,388,567		
Property Taxes- Special Ed	8097		1,121,501			1,121,501			1,121,501			1,121,501	
Total Federal Revenues (Object 8100-8299)		-	12,227,377	12,227,377	-	11,931,401	11,931,401	-	7,556,459	7,556,459	-	6,075,848	6,075,848
Rsc3010 Title I	8290		752,333			528,088			528,088			528,088	
Rsc3310-3315 Special Education	8182		3,859,594			3,773,703			3,773,703			3,773,703	
Rsc3327 Mental Health	8182		151,392			155,094			155,094			155,094	
Rsc3550 Perkins CTE	8290		68,292			68,292			68,292			68,292	
Rsc4035 Title II	8290		254,689			210,755			210,755			210,755	
Rsc4127 Title IV	8290		117,965			77,255			77,255			77,255	
Rsc4201 Title III- Immigrant Ed	8290		69,573			34,119			34,119			34,119	
Rsc4203 Title III- LEP	8290		198,066			161,640			161,640			161,640	
Rsc4510 Indian Ed	8290		89,026			84,596			84,596			84,596	
Rsc5634 ARP Homeless	8299		9,910			-			-			-	
Rsc5810 YouthBuild	8290		50,009			-			-			-	
Rsc5810 Magnet Grant	8290		5,402,966			5,234,210			799,322			-	
Rsc5810 Mental Health	8290		1,203,562			1,603,649			1,663,595			982,306	
Other Federal Revenues						-							
Other State Revenues (Object 8300-8599)		4,397,731	20,133,015	24,530,746	4,435,795	18,085,417	22,521,212	4,486,898	17,842,923	22,329,821	4,500,978	17,875,497	22,376,475
Rsc 0000 Home to School Transportation	8590	1,344,665			1,344,665			1,390,137			1,390,137		
Rsc0000 Mandated Block Grant	8550	607,536			618,430			643,709			660,048		
Rsc1100 Lottery	8560	2,445,530			2,472,700			2,453,052			2,450,793		
Rsc 6300 Lottery	8560		1,097,411			1,061,578			1,053,143			1,052,173	
Rsc 2600 ELOP	8590		2,954,259			2,954,932			2,954,932			2,954,932	
Rsc 6010 ASES	8590		334,979			334,979			334,979			334,979	
Rsc 6053 UPK Planning	8590		319,418			234,965			-			-	
Rsc 6383 Golden State Pathways	8590		1,640,167										
Rsc 6386 Green Partnership	8590					81,000			81,000			81,000	
Rsc 6387 CTE Incentive Grant	8590		892,123			850,123			850,123			850,123	
Rsc 6388 Strong Workforce Grant	8590		311,385			31,980			-			-	
Rsc 6546 Mental Health	8590		1,021,679			1,021,679			1,021,679			1,021,679	
Rsc 6546 SpEd Early Intervention	8590		587,431			587,431			587,431			587,431	
Rsc 6770 Prop 28: Arts & Music	8590		1,644,304			1,644,304			1,677,190			1,710,734	
Rsc 7010 Ag Incentive Grant	8590		10,650			10,650			10,650			10,650	
Rsc 7339 College and Career Pathways	8587		200,000			-			-			-	
Rsc 7415 Classified Employee Summer Asst	8590		456,790			358,156			358,156			358,156	
Rsc 7690 STRS On-Behalf			8,397,898			8,913,640			8,913,640			8,913,640	
Rsc 7810 Restricted Other State			56,203										
Other Local Revenues (Object 8600-8799)		2,359,942	18,712,225	21,072,167	2,261,330	15,934,542	18,195,872	2,285,130	15,470,185	17,755,315	2,309,391	15,561,388	17,870,779
Rsc0000 Sale of Equipment	8631	18,500			-				-			-	
Rsc0000 Leases	8650	675,000			815,000			831,300			847,926		
Rsc0000 Rentals	8651	225,000			225,000			229,500			234,090		
Rsc0000 Interest	8660	550,000			500,000			500,000			500,000		
Rsc0000 Interagency Services	8677	329,825			324,155			324,155			324,155		
Rsc0000 Other Fees and Contracts	8689	195,000			200,000			203,000			206,045		
Rsc0000 Other Local Revenue	8699	366,617			197,175			197,175			197,175		
Rsc6500 Special Education	8791		10,242,026			10,416,148			10,520,309			10,625,512	
Rsc9010 Parcel Tax	8621		3,978,207			3,960,876			3,960,876			3,960,876	
Rsc9010 Community Redevelopment	8625		690,000			700,000			700,000			700,000	
Rsc9010 Medi-Cal	8699		777,888			267,784			275,000			275,000	
Rsc9010 SBHIP, MHSSA, WCES	8699		316,125			244,856			-			-	
Rsc9010 Project Build	8699		352,675			266,553			14,000			-	
Rsc9010 Misc Revenue	8699		76,645			-			-			-	
Rsc9015 Gift Accounts	8651-8699		2,255,326			78,325			-			-	
TOTAL REVENUES		155,528,225	52,194,118	207,722,343	159,567,635	47,072,861	206,640,496	163,928,364	41,991,068	205,919,431	168,197,021	40,634,234	208,831,254
EXPENDITURES:													
Certificated Salaries													
Teacher - Monthly	1110	53,125,734	14,008,905	67,134,639	54,119,450	14,517,763	68,637,213	54,119,450	14,517,763	68,637,213	54,931,242	14,356,325	69,287,567
Teacher Step & Column								811,792	217,766	1,029,558	823,969	215,345	1,039,314

Pupil Services - Monthly	1210	2,885,406	5,776,078	8,661,484	2,680,260	6,485,649	9,165,909	2,680,260	6,485,649	9,165,909	2,720,464	6,438,812	9,159,276
<i>Pupil Services Step & Column</i>					-	-	-	40,204	97,285	137,489	40,807	96,582	137,389
Administration - Monthly	1312	7,748,650	1,454,179	9,202,829	7,028,496	1,341,294	8,369,790	7,028,496	1,341,294	8,369,790	7,133,923	1,248,173	8,382,097
<i>Administration Step & Column</i>					-	-	-	105,427	20,119	125,547	107,009	18,723	125,731
Other Cert - Monthly	1910	1,271,901	803,778	2,075,679	849,383	1,140,238	1,989,621	849,383	1,140,238	1,989,621	862,124	241,059	1,103,182
<i>Other Cert Step & Column</i>					-	-	-	12,741	17,104	29,844	12,932	3,616	16,548
Stipends, Hourly, Subs	1x20-1x50	2,565,993	875,784	3,441,777	2,312,126	653,429	2,965,555	2,312,126	653,429	2,965,555	2,312,126	330,669	2,642,795
Adjustments (One-time expenses/expiring grants)					-	-	-	-	(1,875,609)	(1,875,609)	-	(767,167)	(767,167)
Adjustments (Reductions, Attrition)					-	-	-	-	-	-	-	-	-
Total Certificated Salaries (1000-1999)		67,597,684	22,918,724	90,516,408	66,989,715	24,138,373	91,128,088	67,959,879	22,615,038	90,574,917	68,944,595	22,182,137	91,126,732
Classified Salaries													
Class IA - Monthly	2110	1,194,336	9,990,344	11,184,680	1,356,899	10,768,933	12,125,832	1,356,899	10,768,933	12,125,832	1,387,429	10,917,940	12,305,369
<i>Class IA Step and Column</i>					-	-	-	30,530	242,301	272,831	31,217	245,654	276,871
Class Support - Monthly	2210-2212	6,249,746	2,542,052	8,791,798	6,436,476	2,461,000	8,897,476	6,436,476	2,461,000	8,897,476	6,581,297	2,503,937	9,085,233
<i>Class Support Step and Column</i>					-	-	-	144,821	200,193	345,014	148,079	56,339	204,418
Class Administration - Monthly	2310-2312	2,395,041	1,282,263	3,677,304	2,306,048	1,331,662	3,637,710	2,306,048	1,331,662	3,637,710	2,357,934	1,361,624	3,719,558
<i>Class Admin Step and Column</i>					-	-	-	51,886	29,962	81,848	53,054	30,637	83,690
Class Clerical - Monthly	2410-2412	5,983,261	581,956	6,565,217	5,909,702	604,241	6,513,943	5,909,702	604,241	6,513,943	6,042,670	617,836	6,660,507
<i>Class Clerical Step and Column</i>					-	-	-	132,968	13,595	146,564	135,960	13,901	149,861
Other Class - Monthly	2910-2912	1,553,067	1,382,956	2,936,023	1,671,154	1,279,881	2,951,035	1,671,154	1,279,881	2,951,035	1,708,755	1,308,678	3,017,433
<i>Other Class Step and Column</i>					-	-	-	37,601	28,797	66,398	38,447	29,445	67,892
Stipends, Hourly, OT, Subs	2x20-2x50	1,116,152	912,476	2,028,628	1,068,855	506,484	1,575,339	1,068,855	506,484	1,575,339	1,068,855	506,484	1,575,339
Adjustments (One-time expenses/expiring grants)					-	-	-	-	(105,730)	(105,730)	-	(177,289)	(177,289)
Other Adjustments (Reductions, Attrition)					-	-	-	-	-	-	-	-	-
Total Classified Salaries (2000-2999)		18,491,603	16,692,047	35,183,650	18,749,134	16,952,201	35,701,335	19,146,940	17,216,500	36,363,440	19,553,697	17,415,186	36,968,883
Employee Benefits													
STRS - Certificated	31xx	12,545,501	12,704,861	25,250,362	12,660,795	13,439,725	26,100,520	12,846,096	13,148,768	25,994,864	13,034,177	13,066,084	26,100,261
PERS - Classified	32xx	4,624,793	4,164,824	8,789,617	4,655,627	4,423,639	9,079,266	4,766,827	4,498,717	9,265,544	4,922,807	4,594,440	9,517,247
OASDI - Certificated	3311	38,320	25,112	63,432	37,049	48,081	85,130	37,049	48,081	85,130	37,049	48,081	85,130
OASDI - Classified	3312	1,018,006	975,471	1,993,477	1,036,995	989,421	2,026,416	1,061,659	1,005,808	2,067,467	1,086,878	1,018,126	2,105,004
MEDICARE - Certificated	3321	921,301	317,206	1,238,507	921,363	336,663	1,258,026	935,430	314,575	1,250,005	949,709	308,298	1,258,006
MEDICARE - Classified	3322	253,144	236,028	489,172	257,422	239,067	496,489	263,190	242,899	506,090	269,088	245,780	514,868
alt ret	3331	867	1,735	2,602	532	-	532	532	-	532	532	-	532
alt ret	3332	25,650	6,499	32,149	22,386	5,194	27,580	22,386	5,194	27,580	22,386	5,194	27,580
H & W	3401	6,109,660	2,116,851	8,226,511	5,851,099	2,151,369	8,002,468	5,851,099	2,105,801	7,956,900	5,851,099	2,035,504	7,886,403
H & W	3402	1,871,647	1,004,845	2,876,492	1,911,768	1,072,052	2,983,820	1,911,768	1,072,052	2,983,820	1,911,768	1,054,164	2,965,932
SUI - Certificated	3501	33,627	11,498	45,125	33,521	12,111	45,632	34,006	11,349	45,355	34,498	11,133	45,631
SUI - Classified	3502	9,270	15,131	24,401	9,409	8,484	17,893	9,608	8,616	18,224	9,811	8,715	18,527
WORKERS COMP - Certificated	3601	1,279,096	433,999	1,713,095	1,272,667	458,496	1,731,163	1,291,100	429,553	1,720,653	1,309,810	421,328	1,731,137
WORKERS COMP - Classified	3602	350,113	327,480	677,593	355,394	322,075	677,469	362,952	327,097	690,049	370,681	330,872	701,552
OPEB - Certificated	3701	179,871	434,499	614,370	109,021	429,691	538,712	128,424	399,224	527,649	148,119	390,566	538,685
OPEB - Classified	3702	33,975	302,540	336,515	26,789	301,094	327,883	34,745	306,380	341,125	42,880	310,354	353,234
Other - Certificated	3901	8,900	542	9,442	8,561	-	8,561	-	8,561	-	8,561	-	8,561
Other - Classified	3902	25,760	5,810	31,570	9,400	5,480	14,880	9,400	5,480	14,880	9,400	5,480	14,880
Total Employee Benefits (3000-3999)		29,329,501	23,084,931	52,414,432	29,179,798	24,242,642	53,422,440	29,574,834	23,929,593	53,504,427	30,019,253	23,853,918	53,873,171
Books and Supplies													
Textbooks	4100	2,228	874,101	876,329	-	1,872,578	1,872,578	-	864,143	864,143	-	864,143	864,143
Books and Other Reference Mat.	4200	20,511	313,099	333,610	3,263	63,697	66,960	3,263	13,697	16,960	3,263	13,697	16,960
Materials & Supplies	4300	1,055,691	8,866,040	9,921,731	1,262,450	3,781,484	5,043,934	1,262,450	1,219,905	2,482,355	1,262,450	1,161,514	2,423,964
Tech Supplies	4370	307,116	657,711	964,827	253,496	466,589	720,085	253,496	446,089	699,585	253,496	446,089	699,585
Non-Cap. Equipment	4400	41,492	1,116,081	1,157,573	23,692	402,885	426,577	23,692	120,885	144,577	23,692	120,885	144,577
Non-Cap. Tech. Equipment	4470	51,999	635,869	687,868	38,642	186,148	224,790	38,642	186,148	224,790	38,642	186,148	224,790
Total Books and Supplies (4000-4999)		1,479,037	12,462,901	13,941,938	1,581,543	6,773,381	8,354,924	1,581,543	2,850,867	4,432,410	1,581,543	2,792,476	4,374,019
Other Operating Expenses													
Subagreements	5100	-	15,000	15,000	-	-	-	-	-	-	-	-	-
Travel	5200	84,171	439,756	523,927	88,564	170,332	258,896	88,564	95,332	183,896	88,564	76,919	165,483
Mileage	5210	18,110	31,543	49,653	14,595	23,650	38,245	14,595	23,650	38,245	14,595	21,650	36,245
Dues & Memberships	5300	63,181	25,050	88,231	56,778	9,550	66,328	56,778	9,550	66,328	56,778	9,550	66,328
Pupil Insurance	5440	15,000	2,212	17,212	15,000	-	15,000	15,000	-	15,000	15,000	-	15,000
Insurance	5450	1,631,975	-	1,631,975	1,703,283	-	1,703,283	1,873,611	-	1,873,611	2,023,500	-	2,023,500
Utilities	5500	70,000	-	70,000	66,000	-	66,000	67,967	-	67,967	69,849	-	69,849
Disposal	5515	426,488	24,602	451,090	420,610	23,000	443,610	433,144	23,000	456,144	445,142	23,000	468,142

Gas/Electric	5520	2,750,000	-	2,750,000	2,750,000	-	2,750,000	2,831,950	-	2,831,950	2,910,395	-	2,910,395
Sewage	5556	240,000	-	240,000	240,000	-	240,000	247,152	-	247,152	253,998	-	253,998
Water	5558	1,026,000	-	1,026,000	950,000	-	950,000	978,310	-	978,310	1,005,409	-	1,005,409
Equipment Maint. Agmt.	5610	87,319	50,743	138,062	30,778	41,525	72,303	30,778	41,525	72,303	30,778	41,525	72,303
Facilities Rental / Lease	5622	9,262	28,585	37,847	9,067	14,000	23,067	9,067	14,000	23,067	9,067	14,000	23,067
Equipment Repair	5670	27,375	323,988	351,363	4,816	269,717	274,533	4,816	269,717	274,533	4,816	269,717	274,533
Transfer of Direct Costs	5710-5750	(3,366,623)	3,369,099	2,476	(732,437)	732,437	-	(880,213)	880,213	-	(380,213)	380,213	-
Recruitment	5810	-	1,780	-	500	-	500	500	-	500	-	500	-
Advertising	5812	1,245	4,000	5,245	700	-	700	700	-	700	700	-	700
Fees & Assessments	5818	34,914	77,138	112,052	34,728	86,146	120,874	34,728	86,146	120,874	34,728	86,146	120,874
Audit	5820	55,000	-	55,000	55,000	-	55,000	55,000	-	55,000	55,000	-	55,000
Banking	5822	17,200	-	17,200	10,000	-	10,000	10,000	-	10,000	10,000	-	10,000
Consultants	5825	6,635	44,065	50,700	4,525	3,975	8,500	4,525	3,975	8,500	4,525	3,975	8,500
Contracted Services	5830	1,097,502	3,873,253	4,970,755	1,020,551	2,505,681	3,526,232	1,020,551	977,243	1,997,794	1,020,551	967,276	1,987,827
Nonpublic School/Agency	5831-5834	-	7,250,836	7,250,836	-	6,535,000	6,535,000	-	6,435,000	6,435,000	-	6,435,000	6,435,000
Election	5835	285,000	-	285,000	-	-	-	-	-	-	-	-	-
Fingerprinting	5838	16,639	50	16,689	15,143	-	15,143	15,143	-	15,143	15,143	-	15,143
Interagency	5840	105,690	-	105,690	98,528	-	98,528	98,528	-	98,528	98,528	-	98,528
Legal	5845	376,000	400,000	776,000	201,000	200,000	401,000	201,000	200,000	401,000	201,000	200,000	401,000
Licensing	5846	1,270,069	1,035,052	2,305,121	1,080,168	721,458	1,801,626	1,080,168	587,383	1,667,551	1,080,168	587,383	1,667,551
Parent Reimbursement	5865	-	106,385	106,385	-	106,385	106,385	-	106,385	106,385	-	106,385	106,385
Printing	5870	19,330	7,113	26,443	12,768	2,512	15,280	12,768	2,512	15,280	12,768	1,403	14,171
Contracted Transportation	5880	62,237	2,797,283	2,859,520	45,796	2,543,287	2,589,083	45,796	2,527,325	2,573,121	45,796	2,527,325	2,573,121
Postage	5910	33,937	2,078	36,015	27,410	865	28,275	27,410	865	28,275	27,410	265	27,675
Telephone	5930	347,500	-	347,500	250,000	-	250,000	257,025	-	257,025	264,247	-	264,247
Cell phones	5932	78,600	755	79,355	75,000	-	75,000	77,108	-	77,108	79,274	-	79,274
Other Operating Expenses (5000-5999)		6,891,536	19,908,586	26,800,122	8,548,871	13,989,520	22,538,391	8,712,469	12,283,821	20,996,290	9,498,018	11,750,757	21,248,775
Capital Outlay (6000-6999)		69,482	501,480	570,962	-	121,046	121,046	-	-	-	-	-	-
Other Outgo (7100-7299,7400-7499)		459,000	2,053,111	2,512,111	459,000	1,597,591	2,056,591	459,000	1,597,591	2,056,591	459,000	1,597,591	2,056,591
Direct Support/Indirect Costs (7300-7399)		(1,049,966)	810,557	(239,409)	(942,138)	727,910	(214,228)	(701,026)	486,798	(214,228)	(576,026)	361,798	(214,228)
Expenditure Reductions		-	-	-	-	-	(600,000)	-	(600,000)	-	-	-	-
TOTAL EXPENDITURES		123,267,877	98,432,337	221,700,214	124,565,923	88,542,664	213,108,587	126,133,639	80,980,208	207,113,847	129,480,080	79,953,863	209,433,943
EXCESS (DEFICIENCY)		32,260,348	(46,238,219)	(13,977,871)	35,001,712	(41,469,803)	(6,468,091)	37,794,725	(38,989,140)	(1,194,415)	38,716,941	(39,319,629)	(602,689)
Interfund Transfers													
a) Transfers In		11,012	481,655	492,667	11,012	-	11,012	11,012	-	11,012	11,012	-	11,012
b) Transfers Out		(78,996)	-	(78,996)	(50,000)	-	(50,000)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Other Sources/Uses													
a) & b) Sources / Uses													
Contributions		(38,301,000)	38,301,000	-	(37,866,254)	37,866,254	-	(37,914,910)	37,914,910	-	(38,614,513)	38,614,513	-
Increased Contribution for Restricted Programs													
Misc Contributions									230,000			860,000	
Rsc3310 Special Education			580,363			680,029			680,029			680,029	
Rsc3315 Special Education Preschool			180,266			183,424			183,424			183,424	
Rsc3327 Special Education Mental Health			66,924			21,885			21,885			21,885	
Rsc6387 CTEIG			422,314			747,468			747,468			747,468	
Rsc6500 Special Education			29,907,804			29,576,889			29,576,889			29,576,889	
Rsc6547 Special Education Early Intervention			718,345			518,559			518,559			518,559	
Rsc7010 AIG Match			10,650			10,650			10,650			10,650	
Rsc8150 Routine Restricted Maintenance			6,414,334			6,127,350			5,946,006			6,015,609	
TOTAL OTHER FINANCING		(38,368,984)	38,782,655	413,671	(37,905,242)	37,866,254	(38,988)	(37,953,898)	37,914,910	(38,988)	(38,653,501)	38,614,513	(38,988)
NET INCREASE (DECREASE)													
IN FUND BALANCE		(6,108,636)	(7,455,564)	(13,564,200)	(2,903,530)	(3,603,549)	(6,507,079)	(159,173)	(1,074,230)	(1,233,403)	63,440	(705,116)	(641,677)
BEGINNING FUND BALANCE - JULY 1		15,574,520	12,869,047	28,443,567	9,465,884	5,413,483	14,879,367	6,562,354	1,809,934	8,372,288	6,403,181	735,704	7,138,885
ENDING FUND BALANCE PROJECTED		9,465,884	5,413,483	14,879,367	6,562,354	1,809,934	8,372,288	6,403,181	735,704	7,138,885	6,466,620	30,588	6,497,208
Components of Ending Fund Balance													
Revolving Cash		50,000	-	50,000	50,000	-	50,000	50,000	-	50,000	50,000	-	50,000
Stores		152,662	-	152,662	100,000	-	100,000	100,000	-	100,000	100,000	-	100,000
Legally Restricted		-	5,413,483	5,413,483	-	1,809,934	1,809,934	-	735,704	735,704	-	30,588	30,588
Designated for Economic Uncertainties- 3%		6,653,377	-	6,653,377	6,394,758	-	6,394,758	6,214,916	-	6,214,916	6,284,519	-	6,284,519
Other Assignments:													
Projected Deficit Spending		2,609,845	-	-	-	-	-	-	-	-	-	-	-
Undesignated Amount		(0)	2,609,845	2,609,845	17,596	17,596	17,596	38,265	38,265	38,265	32,101	32,101	32,101
Total Spendable Reserves		9,263,222	5,413,483	14,879,367	6,412,354	1,809,934	8,372,288	6,253,181	735,704	7,138,885	6,316,620	30,588	6,497,208
Reserve Percentage		4.18%	2.44%	6.7%	3.01%	0.85%	3.9%	3.02%	0.36%	3.4%	3.02%	0.01%	3.1%

G = General Ledger Data; S = Supplemental Data

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

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

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	148,770,552.00	1,121,501.00	149,892,053.00	152,870,510.00	1,121,501.00	153,992,011.00	2.7%
2) Federal Revenue		8100-8299	0.00	12,227,377.00	12,227,377.00	0.00	11,931,401.00	11,931,401.00	-2.4%
3) Other State Revenue		8300-8599	4,397,731.00	20,133,015.00	24,530,746.00	4,435,795.00	18,085,417.00	22,521,212.00	-8.2%
4) Other Local Revenue		8600-8799	2,359,942.00	18,712,225.00	21,072,167.00	2,261,330.00	15,934,542.00	18,195,872.00	-13.6%
5) TOTAL, REVENUES			155,528,225.00	52,194,118.00	207,722,343.00	159,567,635.00	47,072,861.00	206,640,496.00	-0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	67,597,684.00	22,918,724.00	90,516,408.00	66,989,715.00	24,138,373.00	91,128,088.00	0.7%
2) Classified Salaries		2000-2999	18,491,603.00	16,692,047.00	35,183,650.00	18,749,134.00	16,952,201.00	35,701,335.00	1.5%
3) Employee Benefits		3000-3999	29,329,501.00	23,084,931.00	52,414,432.00	29,179,798.00	24,242,642.00	53,422,440.00	1.9%
4) Books and Supplies		4000-4999	1,479,007.00	12,462,901.00	13,941,908.00	1,581,543.00	6,773,381.00	8,354,924.00	-40.1%
5) Services and Other Operating Expenditures		5000-5999	6,891,566.00	19,908,586.00	26,800,152.00	8,548,871.00	13,989,520.00	22,538,391.00	-15.9%
6) Capital Outlay		6000-6999	69,482.00	501,480.00	570,962.00	0.00	121,046.00	121,046.00	-78.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	459,000.00	2,053,111.00	2,512,111.00	459,000.00	1,597,591.00	2,056,591.00	-18.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,049,966.00)	810,557.00	(239,409.00)	(942,138.00)	727,910.00	(214,228.00)	-10.5%
9) TOTAL, EXPENDITURES			123,267,877.00	98,432,337.00	221,700,214.00	124,565,923.00	88,542,664.00	213,108,587.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,260,348.00	(46,238,219.00)	(13,977,871.00)	35,001,712.00	(41,469,803.00)	(6,468,091.00)	-53.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,012.00	481,655.00	492,667.00	11,012.00	0.00	11,012.00	-97.8%
b) Transfers Out		7600-7629	78,996.00	0.00	78,996.00	50,000.00	0.00	50,000.00	-36.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,301,000.00)	38,301,000.00	0.00	(37,866,254.00)	37,866,254.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,368,984.00)	38,782,655.00	413,671.00	(37,905,242.00)	37,866,254.00	(38,988.00)	-109.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,108,636.00)	(7,455,564.00)	(13,564,200.00)	(2,903,530.00)	(3,603,549.00)	(6,507,079.00)	-52.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,574,520.00	12,869,047.00	28,443,567.00	9,465,884.00	5,413,483.00	14,879,367.00	-47.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			15,574,520.00	12,869,047.00	28,443,567.00	9,465,884.00	5,413,483.00	14,879,367.00	-47.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,574,520.00	12,869,047.00	28,443,567.00	9,465,884.00	5,413,483.00	14,879,367.00	-47.7%
2) Ending Balance, June 30 (E + F1e)			9,465,884.00	5,413,483.00	14,879,367.00	6,562,354.00	1,809,934.00	8,372,288.00	-43.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	152,662.00	0.00	152,662.00	100,000.00	0.00	100,000.00	-34.5%
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	5,413,483.00	5,413,483.00	0.00	1,809,934.00	1,809,934.00	-66.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,609,845.00	0.00	2,609,845.00	0.00	0.00	0.00	-100.0%
Projected Deficit Spending in Multi-Year Projection	0000	9780	2,609,845.00		2,609,845.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,653,377.00	0.00	6,653,377.00	6,394,758.00	0.00	6,394,758.00	-3.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	17,596.00	0.00	17,596.00	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	37,193,216.46	(25,069,734.35)	12,123,482.11				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	333,461.16	1,251,165.19	1,584,626.35				
c) in Revolving Cash Account		9130	50,000.00	0.00	50,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(261,669.05)	0.00	(261,669.05)				
4) Due from Grantor Government		9290	234,215.88	(118,460.33)	115,755.55				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	177,302.90	0.00	177,302.90				

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)	
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			37,726,527.35	(23,937,029.49)	13,789,497.86				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	9,380,685.49	(2,370.64)	9,378,314.85				
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	13,733.53	0.00	13,733.53				
6) TOTAL, LIABILITIES			9,394,419.02	(2,370.64)	9,392,048.38				
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)			28,332,108.33	(23,934,658.85)	4,397,449.48				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	58,407,856.00	0.00	58,407,856.00	62,375,184.00	0.00	62,375,184.00	6.8%
Education Protection Account State Aid - Current Year		8012	2,461,360.00	0.00	2,461,360.00	2,603,971.00	0.00	2,603,971.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	257,626.00	0.00	257,626.00	257,584.00	0.00	257,584.00	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	528,273.00	0.00	528,273.00	528,273.00	0.00	528,273.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	58,598,434.00	0.00	58,598,434.00	58,588,596.00	0.00	58,588,596.00	0.0%
Unsecured Roll Taxes		8042	3,913,416.00	0.00	3,913,416.00	3,913,315.00	0.00	3,913,315.00	0.0%
Prior Years' Taxes		8043	(286,198.00)	0.00	(286,198.00)	(286,198.00)	0.00	(286,198.00)	0.0%
Supplemental Taxes		8044	1,467,652.00	0.00	1,467,652.00	1,467,652.00	0.00	1,467,652.00	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)	
Education Revenue Augmentation Fund (ERAF)		8045	22,095,441.00	0.00	22,095,441.00	22,095,441.00	0.00	22,095,441.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,326,692.00	0.00	1,326,692.00	1,326,692.00	0.00	1,326,692.00	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			148,770,552.00	0.00	148,770,552.00	152,870,510.00	0.00	152,870,510.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,121,501.00	1,121,501.00	0.00	1,121,501.00	1,121,501.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			148,770,552.00	1,121,501.00	149,892,053.00	152,870,510.00	1,121,501.00	153,992,011.00	2.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,787,586.00	3,787,586.00	0.00	3,705,042.00	3,705,042.00	-2.2%
Special Education Discretionary Grants		8182	0.00	223,400.00	223,400.00	0.00	223,755.00	223,755.00	0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		752,333.00	752,333.00		528,088.00	528,088.00	-29.8%
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		254,689.00	254,689.00		210,755.00	210,755.00	-17.3%
Title III, Immigrant Student Program	4201	8290		69,573.00	69,573.00		34,119.00	34,119.00	-51.0%
Title III, English Learner Program	4203	8290		198,066.00	198,066.00		161,640.00	161,640.00	-18.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	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 Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		117,965.00	117,965.00		77,255.00	77,255.00	-34.5%
Career and Technical Education	3500-3599	8290		68,292.00	68,292.00		68,292.00	68,292.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	6,755,473.00	6,755,473.00	0.00	6,922,455.00	6,922,455.00	2.5%
TOTAL, FEDERAL REVENUE			0.00	12,227,377.00	12,227,377.00	0.00	11,931,401.00	11,931,401.00	-2.4%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	607,536.00	0.00	607,536.00	618,430.00	0.00	618,430.00	1.8%
Lottery - Unrestricted and Instructional Materials		8560	2,445,530.00	1,097,411.00	3,542,941.00	2,472,700.00	1,061,578.00	3,534,278.00	-0.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,954,259.00	2,954,259.00		2,954,932.00	2,954,932.00	0.0%
After School Education and Safety (ASES)	6010	8590		334,979.00	334,979.00		334,979.00	334,979.00	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		892,123.00	892,123.00		850,123.00	850,123.00	-4.7%
Arts and Music in Schools (Prop 28)	6770	8590		1,644,304.00	1,644,304.00		1,644,304.00	1,644,304.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,344,665.00	13,209,939.00	14,554,604.00	1,344,665.00	11,239,501.00	12,584,166.00	-13.5%
TOTAL, OTHER STATE REVENUE			4,397,731.00	20,133,015.00	24,530,746.00	4,435,795.00	18,085,417.00	22,521,212.00	-8.2%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	3,978,207.00	3,978,207.00	0.00	3,960,876.00	3,960,876.00	-0.4%
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	690,000.00	690,000.00	0.00	700,000.00	700,000.00	1.4%
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	18,500.00	0.00	18,500.00	0.00	0.00	0.00	-100.0%
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	900,000.00	0.00	900,000.00	1,040,000.00	0.00	1,040,000.00	15.6%
Interest		8660	550,000.00	0.00	550,000.00	500,000.00	0.00	500,000.00	-9.1%
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	329,825.00	0.00	329,825.00	324,155.00	0.00	324,155.00	-1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	195,000.00	0.00	195,000.00	200,000.00	0.00	200,000.00	2.6%
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	366,617.00	3,801,992.00	4,168,609.00	197,175.00	857,518.00	1,054,693.00	-74.7%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		10,242,026.00	10,242,026.00		10,416,148.00	10,416,148.00	1.7%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,359,942.00	18,712,225.00	21,072,167.00	2,261,330.00	15,934,542.00	18,195,872.00	-13.6%
TOTAL, REVENUES			155,528,225.00	52,194,118.00	207,722,343.00	159,567,635.00	47,072,861.00	206,640,496.00	-0.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	55,368,242.00	14,821,178.00	70,189,420.00	56,159,238.00	15,135,355.00	71,294,593.00	1.6%
Certificated Pupil Support Salaries		1200	2,890,207.00	5,804,187.00	8,694,394.00	2,680,260.00	6,494,553.00	9,174,813.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,748,650.00	1,454,179.00	9,202,829.00	7,028,496.00	1,341,294.00	8,369,790.00	-9.1%
Other Certificated Salaries		1900	1,590,585.00	839,180.00	2,429,765.00	1,121,721.00	1,167,171.00	2,288,892.00	-5.8%
TOTAL, CERTIFICATED SALARIES			67,597,684.00	22,918,724.00	90,516,408.00	66,989,715.00	24,138,373.00	91,128,088.00	0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,445,613.00	10,744,231.00	12,189,844.00	1,561,378.00	11,196,444.00	12,757,822.00	4.7%
Classified Support Salaries		2200	6,503,351.00	2,564,987.00	9,068,338.00	6,683,338.00	2,471,000.00	9,154,338.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	2,432,930.00	1,296,713.00	3,729,643.00	2,343,341.00	1,346,112.00	3,689,453.00	-1.1%
Clerical, Technical and Office Salaries		2400	6,038,725.00	591,000.00	6,629,725.00	5,956,149.00	630,996.00	6,587,145.00	-0.6%
Other Classified Salaries		2900	2,070,984.00	1,495,116.00	3,566,100.00	2,204,928.00	1,307,649.00	3,512,577.00	-1.5%
TOTAL, CLASSIFIED SALARIES			18,491,603.00	16,692,047.00	35,183,650.00	18,749,134.00	16,952,201.00	35,701,335.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,545,501.00	12,704,861.00	25,250,362.00	12,660,795.00	13,439,725.00	26,100,520.00	3.4%
PERS		3201-3202	4,624,793.00	4,164,824.00	8,789,617.00	4,655,627.00	4,423,639.00	9,079,266.00	3.3%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,257,288.00	1,562,051.00	3,819,339.00	2,275,747.00	1,618,426.00	3,894,173.00	2.0%
Unemployment Insurance		3401-3402	7,981,307.00	3,121,696.00	11,103,003.00	7,762,867.00	3,223,421.00	10,986,288.00	-1.1%
Workers' Compensation		3501-3502	42,897.00	26,629.00	69,526.00	42,930.00	20,595.00	63,525.00	-8.6%
OPEB, Allocated		3601-3602	1,629,209.00	761,479.00	2,390,688.00	1,628,061.00	780,571.00	2,408,632.00	0.8%
OPEB, Active Employees		3701-3702	213,846.00	737,039.00	950,885.00	135,810.00	730,785.00	866,595.00	-8.9%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	34,660.00	6,352.00	41,012.00	17,961.00	5,480.00	23,441.00	-42.8%
TOTAL, EMPLOYEE BENEFITS			29,329,501.00	23,084,931.00	52,414,432.00	29,179,798.00	24,242,642.00	53,422,440.00	1.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,228.00	874,101.00	876,329.00	0.00	1,872,578.00	1,872,578.00	113.7%
Books and Other Reference Materials		4200	20,511.00	313,099.00	333,610.00	3,263.00	63,697.00	66,960.00	-79.9%
Materials and Supplies		4300	1,362,777.00	9,523,751.00	10,886,528.00	1,515,946.00	4,248,073.00	5,764,019.00	-47.1%
Noncapitalized Equipment		4400	93,491.00	1,751,950.00	1,845,441.00	62,334.00	589,033.00	651,367.00	-64.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,479,007.00	12,462,901.00	13,941,908.00	1,581,543.00	6,773,381.00	8,354,924.00	-40.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	15,000.00	15,000.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	102,281.00	471,299.00	573,580.00	103,159.00	193,982.00	297,141.00	-48.2%
Dues and Memberships		5300	63,181.00	25,050.00	88,231.00	56,778.00	9,550.00	66,328.00	-24.8%
Insurance		5400 - 5450	1,646,975.00	2,212.00	1,649,187.00	1,718,283.00	0.00	1,718,283.00	4.2%
Operations and Housekeeping Services		5500	4,512,488.00	24,602.00	4,537,090.00	4,426,610.00	23,000.00	4,449,610.00	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,956.00	403,316.00	527,272.00	44,661.00	325,242.00	369,903.00	-29.8%
Transfers of Direct Costs		5710	(3,366,599.00)	3,366,599.00	0.00	(732,437.00)	732,437.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24.00)	2,500.00	2,476.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,349,271.00	15,595,175.00	18,944,446.00	2,579,407.00	12,704,444.00	15,283,851.00	-19.3%
Communications		5900	460,037.00	2,833.00	462,870.00	352,410.00	865.00	353,275.00	-23.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,891,566.00	19,908,586.00	26,800,152.00	8,548,871.00	13,989,520.00	22,538,391.00	-15.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	294,338.00	294,338.00	0.00	121,046.00	121,046.00	-58.9%
Equipment Replacement		6500	69,482.00	207,142.00	276,624.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,482.00	501,480.00	570,962.00	0.00	121,046.00	121,046.00	-78.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	250,000.00	250,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,536,145.00	1,536,145.00	0.00	1,597,591.00	1,597,591.00	4.0%
All Other Transfers Out to All Others		7299	459,000.00	266,966.00	725,966.00	459,000.00	0.00	459,000.00	-36.8%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			459,000.00	2,053,111.00	2,512,111.00	459,000.00	1,597,591.00	2,056,591.00	-18.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(810,557.00)	810,557.00	0.00	(727,910.00)	727,910.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(239,409.00)	0.00	(239,409.00)	(214,228.00)	0.00	(214,228.00)	-10.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,049,966.00)	810,557.00	(239,409.00)	(942,138.00)	727,910.00	(214,228.00)	-10.5%
TOTAL, EXPENDITURES			123,267,877.00	98,432,337.00	221,700,214.00	124,565,923.00	88,542,664.00	213,108,587.00	-3.9%
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	11,012.00	481,655.00	492,667.00	11,012.00	0.00	11,012.00	-97.8%
(a) TOTAL, INTERFUND TRANSFERS IN			11,012.00	481,655.00	492,667.00	11,012.00	0.00	11,012.00	-97.8%
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	78,996.00	0.00	78,996.00	50,000.00	0.00	50,000.00	-36.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			78,996.00	0.00	78,996.00	50,000.00	0.00	50,000.00	-36.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(38,301,000.00)	38,301,000.00	0.00	(37,866,254.00)	37,866,254.00	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			(38,301,000.00)	38,301,000.00	0.00	(37,866,254.00)	37,866,254.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(38,368,984.00)	38,782,655.00	413,671.00	(37,905,242.00)	37,866,254.00	(38,988.00)	-109.4%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	148,770,552.00	1,121,501.00	149,892,053.00	152,870,510.00	1,121,501.00	153,992,011.00	2.7%
2) Federal Revenue		8100-8299	0.00	12,227,377.00	12,227,377.00	0.00	11,931,401.00	11,931,401.00	-2.4%
3) Other State Revenue		8300-8599	4,397,731.00	20,133,015.00	24,530,746.00	4,435,795.00	18,085,417.00	22,521,212.00	-8.2%
4) Other Local Revenue		8600-8799	2,359,942.00	18,712,225.00	21,072,167.00	2,261,330.00	15,934,542.00	18,195,872.00	-13.6%
5) TOTAL, REVENUES			155,528,225.00	52,194,118.00	207,722,343.00	159,567,635.00	47,072,861.00	206,640,496.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		74,033,045.00	63,526,374.00	137,559,419.00	77,072,807.00	59,315,932.00	136,388,739.00	-0.9%
2) Instruction - Related Services	2000-2999		20,059,276.00	9,736,480.00	29,795,756.00	18,982,425.00	7,226,894.00	26,209,319.00	-12.0%
3) Pupil Services	3000-3999		5,527,826.00	15,285,828.00	20,813,654.00	5,135,827.00	15,015,080.00	20,150,907.00	-3.2%
4) Ancillary Services	4000-4999		926,490.00	909,582.00	1,836,072.00	1,060,284.00	0.00	1,060,284.00	-42.3%
5) Community Services	5000-5999		201,922.00	0.00	201,922.00	189,610.00	0.00	189,610.00	-6.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		9,404,482.00	963,580.00	10,368,062.00	8,731,964.00	879,642.00	9,611,606.00	-7.3%
8) Plant Services	8000-8999		12,655,836.00	5,957,382.00	18,613,218.00	12,934,006.00	4,507,525.00	17,441,531.00	-6.3%
9) Other Outgo	9000-9999	Except 7600-7699	459,000.00	2,053,111.00	2,512,111.00	459,000.00	1,597,591.00	2,056,591.00	-18.1%
10) TOTAL, EXPENDITURES			123,267,877.00	98,432,337.00	221,700,214.00	124,565,923.00	88,542,664.00	213,108,587.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,260,348.00	(46,238,219.00)	(13,977,871.00)	35,001,712.00	(41,469,803.00)	(6,468,091.00)	-53.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,012.00	481,655.00	492,667.00	11,012.00	0.00	11,012.00	-97.8%
b) Transfers Out		7600-7629	78,996.00	0.00	78,996.00	50,000.00	0.00	50,000.00	-36.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,301,000.00)	38,301,000.00	0.00	(37,866,254.00)	37,866,254.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,368,984.00)	38,782,655.00	413,671.00	(37,905,242.00)	37,866,254.00	(38,988.00)	-109.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,108,636.00)	(7,455,564.00)	(13,564,200.00)	(2,903,530.00)	(3,603,549.00)	(6,507,079.00)	-52.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,574,520.00	12,869,047.00	28,443,567.00	9,465,884.00	5,413,483.00	14,879,367.00	-47.7%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,574,520.00	12,869,047.00	28,443,567.00	9,465,884.00	5,413,483.00	14,879,367.00	-47.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,574,520.00	12,869,047.00	28,443,567.00	9,465,884.00	5,413,483.00	14,879,367.00	-47.7%
2) Ending Balance, June 30 (E + F1e)			9,465,884.00	5,413,483.00	14,879,367.00	6,562,354.00	1,809,934.00	8,372,288.00	-43.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	152,662.00	0.00	152,662.00	100,000.00	0.00	100,000.00	-34.5%
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	5,413,483.00	5,413,483.00	0.00	1,809,934.00	1,809,934.00	-66.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,609,845.00	0.00	2,609,845.00	0.00	0.00	0.00	-100.0%
Projected Deficit Spending in Multi-Year Projection	0000	9780	2,609,845.00		2,609,845.00			0.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,653,377.00	0.00	6,653,377.00	6,394,758.00	0.00	6,394,758.00	-3.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	17,596.00	0.00	17,596.00	New

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	763,694.00	610,000.00
6266	Educator Effectiveness, FY 2021-22	1,404,734.00	0.00
6300	Lottery: Instructional Materials	1,000,000.00	0.00
6383	Golden State Pathways Program	1,260,564.00	678,638.00
6500	Special Education	140,000.00	0.00
7339	Dual Enrollment Opportunities	150,000.00	51,790.00
7412	A-G Access/Success Grant	36,241.00	0.00
7413	A-G Learning Loss Mitigation Grant	113,759.00	0.00
7810	Other Restricted State	75,000.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	295,000.00	295,015.00
9010	Other Restricted Local	174,491.00	174,491.00
Total, Restricted Balance		5,413,483.00	1,809,934.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700,210.00	700,210.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700,210.00	700,210.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700,210.00	700,210.00	0.0%
2) Ending Balance, June 30 (E + F1e)			700,210.00	700,210.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	700,210.00	700,210.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	700,209.93		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			700,209.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			700,209.93		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	700,210.00	700,210.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			700,210.00	700,210.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			700,210.00	700,210.00	0.0%
2) Ending Balance, June 30 (E + F1e)			700,210.00	700,210.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	700,210.00	700,210.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	700,210.00	700,210.00
Total, Restricted Balance		700,210.00	700,210.00

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	170,259.00	167,947.00	-1.4%
3) Other State Revenue		8300-8599	756,384.00	756,384.00	0.0%
4) Other Local Revenue		8600-8799	3,751.00	0.00	-100.0%
5) TOTAL, REVENUES			930,394.00	924,331.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	574,156.00	574,392.00	0.0%
2) Classified Salaries		2000-2999	45,701.00	54,720.00	19.7%
3) Employee Benefits		3000-3999	254,886.00	261,993.00	2.8%
4) Books and Supplies		4000-4999	73,295.00	16,900.00	-76.9%
5) Services and Other Operating Expenditures		5000-5999	66,416.00	25,170.00	-62.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,298.00	28,406.00	4.1%
9) TOTAL, EXPENDITURES			1,041,752.00	961,581.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,358.00)	(37,250.00)	-66.5%
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)			(111,358.00)	(37,250.00)	-66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	373,028.00	261,670.00	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			373,028.00	261,670.00	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			373,028.00	261,670.00	-29.9%
2) Ending Balance, June 30 (E + F1e)			261,670.00	224,420.00	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	261,670.00	224,420.00	-14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	67,500.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	982.11		
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			68,482.19		
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)			68,482.19		
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	170,259.00	167,947.00	-1.4%
TOTAL, FEDERAL REVENUE			170,259.00	167,947.00	-1.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	698,124.00	698,124.00	0.0%
All Other State Revenue	All Other	8590	58,260.00	58,260.00	0.0%
TOTAL, OTHER STATE REVENUE			756,384.00	756,384.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,163.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,371.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,217.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,751.00	0.00	-100.0%
TOTAL, REVENUES			930,394.00	924,331.00	-0.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	391,204.00	392,790.00	0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	182,952.00	181,602.00	-0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			574,156.00	574,392.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	38,427.00	47,470.00	23.5%
Other Classified Salaries		2900	7,274.00	7,250.00	-0.3%
TOTAL, CLASSIFIED SALARIES			45,701.00	54,720.00	19.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	167,216.00	167,970.00	0.5%
PERS		3201-3202	6,772.00	12,539.00	85.2%
OASDI/Medicare/Alternative		3301-3302	11,824.00	11,974.00	1.3%
Health and Welfare Benefits		3401-3402	46,041.00	46,044.00	0.0%
Unemployment Insurance		3501-3502	316.00	317.00	0.3%
Workers' Compensation		3601-3602	11,906.00	11,955.00	0.4%
OPEB, Allocated		3701-3702	10,331.00	10,714.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	480.00	480.00	0.0%
TOTAL, EMPLOYEE BENEFITS			254,886.00	261,993.00	2.8%
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	60,511.00	4,200.00	-93.1%
Noncapitalized Equipment		4400	12,784.00	12,700.00	-0.7%
TOTAL, BOOKS AND SUPPLIES			73,295.00	16,900.00	-76.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,998.00	900.00	-88.7%
Dues and Memberships		5300	750.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	285.00	200.00	-29.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	57,369.00	24,070.00	-58.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,416.00	25,170.00	-62.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	27,298.00	28,406.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			27,298.00	28,406.00	4.1%
TOTAL, EXPENDITURES			1,041,752.00	961,581.00	-7.7%
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	170,259.00	167,947.00	-1.4%
3) Other State Revenue		8300-8599	756,384.00	756,384.00	0.0%
4) Other Local Revenue		8600-8799	3,751.00	0.00	-100.0%
5) TOTAL, REVENUES			930,394.00	924,331.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		706,591.00	610,543.00	-13.6%
2) Instruction - Related Services	2000-2999		306,799.00	321,632.00	4.8%
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		27,298.00	28,406.00	4.1%
8) Plant Services	8000-8999		1,064.00	1,000.00	-6.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,041,752.00	961,581.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(111,358.00)	(37,250.00)	-66.5%
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)			(111,358.00)	(37,250.00)	-66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	373,028.00	261,670.00	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			373,028.00	261,670.00	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			373,028.00	261,670.00	-29.9%
2) Ending Balance, June 30 (E + F1e)			261,670.00	224,420.00	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	261,670.00	224,420.00	-14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6391	Adult Education Program	261,670.00	224,420.00
Total, Restricted Balance		261,670.00	224,420.00

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	1,636,568.00	1,645,000.00	0.5%
3) Other State Revenue		8300-8599	4,087,166.00	4,040,000.00	-1.2%
4) Other Local Revenue		8600-8799	130,803.00	75,000.00	-42.7%
5) TOTAL, REVENUES			5,854,537.00	5,760,000.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,566,375.00	2,805,452.00	9.3%
3) Employee Benefits		3000-3999	1,102,475.00	1,171,614.00	6.3%
4) Books and Supplies		4000-4999	2,456,221.00	2,150,000.00	-12.5%
5) Services and Other Operating Expenditures		5000-5999	265,730.00	238,600.00	-10.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	78,535.00	78,535.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	90,000.00	90,000.00	0.0%
9) TOTAL, EXPENDITURES			6,559,336.00	6,534,201.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(704,799.00)	(774,201.00)	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	491,768.00	10,112.00	-97.9%
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			(491,768.00)	(10,112.00)	-97.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,196,567.00)	(784,313.00)	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,811,885.00	2,615,318.00	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,811,885.00	2,615,318.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,811,885.00	2,615,318.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			2,615,318.00	1,831,005.00	-30.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	82,511.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,532,806.61	1,831,005.00	-27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,987,563.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,265.81		
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	82,511.39		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,074,340.25		
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	156,827.18		
6) TOTAL, LIABILITIES			156,827.18		
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)			1,917,513.07		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,636,568.00	1,645,000.00	0.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,636,568.00	1,645,000.00	0.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,087,166.00	4,040,000.00	-1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,087,166.00	4,040,000.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	90,000.00	75,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,800.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,003.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			130,803.00	75,000.00	-42.7%
TOTAL, REVENUES			5,854,537.00	5,760,000.00	-1.6%
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	2,046,948.00	2,178,938.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	430,456.00	458,304.00	6.5%
Clerical, Technical and Office Salaries		2400	88,971.00	168,210.00	89.1%
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			2,566,375.00	2,805,452.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	631,273.00	685,481.00	8.6%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	187,593.00	206,886.00	10.3%
Unemployment Insurance		3401-3402	172,690.00	172,020.00	-0.4%
Workers' Compensation		3501-3502	1,282.00	1,403.00	9.4%
OPEB, Allocated		3601-3602	48,709.00	53,256.00	9.3%
OPEB, Active Employees		3701-3702	58,086.00	52,568.00	-9.5%
Other Employee Benefits		3751-3752	0.00	0.00	0.0%
		3901-3902	2,842.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,102,475.00	1,171,614.00	6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	305,614.00	300,000.00	-1.8%
Noncapitalized Equipment		4400	9,336.00	0.00	-100.0%
Food		4700	2,141,271.00	1,850,000.00	-13.6%
TOTAL, BOOKS AND SUPPLIES			2,456,221.00	2,150,000.00	-12.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,500.00	9,700.00	2.1%
Dues and Memberships		5300	645.00	2,000.00	210.1%
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	164,809.00	166,000.00	0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,500.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	93,076.00	60,700.00	-34.8%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			265,730.00	238,600.00	-10.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	78,535.00	78,535.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			78,535.00	78,535.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	90,000.00	90,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			90,000.00	90,000.00	0.0%
TOTAL, EXPENDITURES			6,559,336.00	6,534,201.00	-0.4%
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	491,768.00	10,112.00	-97.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			491,768.00	10,112.00	-97.9%
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)			(491,768.00)	(10,112.00)	-97.9%

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	1,636,568.00	1,645,000.00	0.5%
3) Other State Revenue		8300-8599	4,087,166.00	4,040,000.00	-1.2%
4) Other Local Revenue		8600-8799	130,803.00	75,000.00	-42.7%
5) TOTAL, REVENUES			5,854,537.00	5,760,000.00	-1.6%
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		6,390,801.00	6,365,666.00	-0.4%
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		90,000.00	90,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	78,535.00	78,535.00	0.0%
10) TOTAL, EXPENDITURES			6,559,336.00	6,534,201.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(704,799.00)	(774,201.00)	9.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	491,768.00	10,112.00	-97.9%
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			(491,768.00)	(10,112.00)	-97.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,196,567.00)	(784,313.00)	-34.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,811,885.00	2,615,318.00	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,811,885.00	2,615,318.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,811,885.00	2,615,318.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			2,615,318.00	1,831,005.00	-30.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	82,511.39	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,532,806.61	1,831,005.00	-27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,532,806.61	1,831,005.00
Total, Restricted Balance		2,532,806.61	1,831,005.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,049.00	1,550.00	-74.4%
5) TOTAL, REVENUES			6,049.00	1,550.00	-74.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	500.00	0.00	-100.0%
3) Employee Benefits		3000-3999	49.00	0.00	-100.0%
4) Books and Supplies		4000-4999	95.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,644.00	10,000.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,595.00)	(8,450.00)	83.9%
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)			(4,595.00)	(8,450.00)	83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,997.00	190,402.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,997.00	190,402.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,997.00	190,402.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			190,402.00	181,952.00	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	190,402.00	181,952.00	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	195,403.64		
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			195,403.64		
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)			195,403.64		
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	4,013.00	1,550.00	-61.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,036.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,049.00	1,550.00	-74.4%
TOTAL, REVENUES			6,049.00	1,550.00	-74.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	500.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			500.00	0.00	-100.0%
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	38.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	10.00	0.00	-100.0%
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			49.00	0.00	-100.0%
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	95.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			95.00	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,644.00	10,000.00	-6.1%
INTERFUND TRANSFERS					
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%
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%

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%
(- 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	6,049.00	1,550.00	-74.4%
5) TOTAL, REVENUES			6,049.00	1,550.00	-74.4%
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		10,644.00	10,000.00	-6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,644.00	10,000.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,595.00)	(8,450.00)	83.9%
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)			(4,595.00)	(8,450.00)	83.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	194,997.00	190,402.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			194,997.00	190,402.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			194,997.00	190,402.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			190,402.00	181,952.00	-4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	190,402.00	181,952.00	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	190,402.00	181,952.00
Total, Restricted Balance		190,402.00	181,952.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,114,309.00	0.00	-100.0%
5) TOTAL, REVENUES			1,114,309.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	858,624.00	717,380.00	-16.5%
3) Employee Benefits		3000-3999	363,076.00	316,055.00	-13.0%
4) Books and Supplies		4000-4999	40,590.00	12,200.00	-69.9%
5) Services and Other Operating Expenditures		5000-5999	1,026,750.00	289,318.00	-71.8%
6) Capital Outlay		6000-6999	23,411,337.00	3,483,863.00	-85.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,895.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,725,272.00	4,818,816.00	-81.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,610,963.00)	(4,818,816.00)	-80.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,610,963.00)	(4,818,816.00)	-80.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,881,294.00	7,270,331.00	-77.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,881,294.00	7,270,331.00	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,881,294.00	7,270,331.00	-77.2%
2) Ending Balance, June 30 (E + F1e)			7,270,331.00	2,451,515.00	-66.3%
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	7,270,331.00	2,451,515.00	-66.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	21,302,380.11		
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			21,302,380.11		
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	198,898.69		
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			198,898.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,103,481.42		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	755,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	359,309.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,114,309.00	0.00	-100.0%
TOTAL, REVENUES			1,114,309.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	195,744.00	200,400.00	2.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	528,976.00	376,811.00	-28.8%
Clerical, Technical and Office Salaries		2400	133,904.00	140,169.00	4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			858,624.00	717,380.00	-16.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	218,124.00	192,330.00	-11.8%
OASDI/Medicare/Alternative		3301-3302	59,144.00	49,182.00	-16.8%
Health and Welfare Benefits		3401-3402	52,405.00	45,725.00	-12.7%
Unemployment Insurance		3501-3502	415.00	359.00	-13.5%
Workers' Compensation		3601-3602	16,313.00	13,631.00	-16.4%
OPEB, Allocated		3701-3702	16,195.00	14,348.00	-11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	480.00	480.00	0.0%
TOTAL, EMPLOYEE BENEFITS			363,076.00	316,055.00	-13.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,542.00	7,000.00	-26.6%
Noncapitalized Equipment		4400	31,048.00	5,200.00	-83.3%
TOTAL, BOOKS AND SUPPLIES			40,590.00	12,200.00	-69.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	123,934.00	3,000.00	-97.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	899,196.00	282,718.00	-68.6%
Communications		5900	600.00	600.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,026,750.00	289,318.00	-71.8%
CAPITAL OUTLAY					
Land		6100	3,198,879.00	217,871.00	-93.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,167,282.00	3,265,992.00	-83.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	45,176.00	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			23,411,337.00	3,483,863.00	-85.1%
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	24,895.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,895.00	0.00	-100.0%
TOTAL, EXPENDITURES			25,725,272.00	4,818,816.00	-81.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,114,309.00	0.00	-100.0%
5) TOTAL, REVENUES			1,114,309.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		25,700,377.00	4,818,816.00	-81.3%
9) Other Outgo	9000-9999	Except 7600-7699	24,895.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			25,725,272.00	4,818,816.00	-81.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(24,610,963.00)	(4,818,816.00)	-80.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,610,963.00)	(4,818,816.00)	-80.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,881,294.00	7,270,331.00	-77.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,881,294.00	7,270,331.00	-77.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,881,294.00	7,270,331.00	-77.2%
2) Ending Balance, June 30 (E + F1e)			7,270,331.00	2,451,515.00	-66.3%
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	7,270,331.00	2,451,515.00	-66.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	7,270,331.00	2,451,515.00
Total, Restricted Balance		7,270,331.00	2,451,515.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,350,000.00	770,000.00	-77.0%
5) TOTAL, REVENUES			3,350,000.00	770,000.00	-77.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	230,147.00	235,347.00	2.3%
3) Employee Benefits		3000-3999	101,088.00	108,073.00	6.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	239,250.00	250,500.00	4.7%
6) Capital Outlay		6000-6999	0.00	3,000,000.00	New
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			570,485.00	3,593,920.00	530.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,779,515.00	(2,823,920.00)	-201.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	900.00	900.00	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			(900.00)	(900.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,778,615.00	(2,824,820.00)	-201.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	579,053.00	3,357,668.00	479.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,053.00	3,357,668.00	479.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,053.00	3,357,668.00	479.9%
2) Ending Balance, June 30 (E + F1e)			3,357,668.00	532,848.00	-84.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,357,668.00	532,848.00	-84.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,387,699.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	15,437.62		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,403,136.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,403,136.72		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	20,000.00	20,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	3,330,000.00	750,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				3,350,000.00	770,000.00
TOTAL, REVENUES				3,350,000.00	770,000.00
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	230,147.00	235,347.00	2.3%
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			230,147.00	235,347.00	2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	62,255.00	63,097.00	1.4%
OASDI/Medicare/Alternative		3301-3302	16,140.00	16,428.00	1.8%
Health and Welfare Benefits		3401-3402	13,688.00	19,338.00	41.3%
Unemployment Insurance		3501-3502	116.00	118.00	1.7%
Workers' Compensation		3601-3602	4,373.00	4,472.00	2.3%
OPEB, Allocated		3701-3702	4,516.00	4,620.00	2.3%
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			101,088.00	108,073.00	6.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	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	223,410.00	240,500.00	7.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,840.00	10,000.00	-36.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			239,250.00	250,500.00	4.7%
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	3,000,000.00	New
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	3,000,000.00	New
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			570,485.00	3,593,920.00	530.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	900.00	900.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			900.00	900.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(900.00)	(900.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,350,000.00	770,000.00	-77.0%
5) TOTAL, REVENUES			3,350,000.00	770,000.00	-77.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,840.00	0.00	-100.0%
8) Plant Services	8000-8999		564,645.00	3,593,920.00	536.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			570,485.00	3,593,920.00	530.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,779,515.00	(2,823,920.00)	-201.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	900.00	900.00	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			(900.00)	(900.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,778,615.00	(2,824,820.00)	-201.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	579,053.00	3,357,668.00	479.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,053.00	3,357,668.00	479.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,053.00	3,357,668.00	479.9%
2) Ending Balance, June 30 (E + F1e)			3,357,668.00	532,848.00	-84.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,357,668.00	532,848.00	-84.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	3,357,668.00	532,848.00
Total, Restricted Balance		3,357,668.00	532,848.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,246,552.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	0.00	-100.0%
5) TOTAL, REVENUES			16,546,552.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	123,847.00	3,704.00	-97.0%
5) Services and Other Operating Expenditures		5000-5999	405,869.00	194,452.00	-52.1%
6) Capital Outlay		6000-6999	13,878,494.00	3,203,155.00	-76.9%
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			14,408,210.00	3,401,311.00	-76.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,138,342.00	(3,401,311.00)	-259.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,138,342.00	(3,401,311.00)	-259.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,059,521.00	14,197,863.00	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,059,521.00	14,197,863.00	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,059,521.00	14,197,863.00	17.7%
2) Ending Balance, June 30 (E + F1e)			14,197,863.00	10,796,552.00	-24.0%
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	14,197,863.00	10,796,552.00	-24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,803,048.54		
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			22,803,048.54		
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)			22,803,048.54		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	16,246,552.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,246,552.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	0.00	-100.0%
TOTAL, REVENUES			16,546,552.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,781.00	0.00	-100.0%
Noncapitalized Equipment		4400	98,066.00	3,704.00	-96.2%
TOTAL, BOOKS AND SUPPLIES			123,847.00	3,704.00	-97.0%
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	1,649.00	1,649.00	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	404,220.00	192,803.00	-52.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			405,869.00	194,452.00	-52.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,660,521.00	3,020,992.00	-77.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	217,973.00	182,163.00	-16.4%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,878,494.00	3,203,155.00	-76.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,408,210.00	3,401,311.00	-76.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,246,552.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	0.00	-100.0%
5) TOTAL, REVENUES			16,546,552.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,408,210.00	3,401,311.00	-76.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,408,210.00	3,401,311.00	-76.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			2,138,342.00	(3,401,311.00)	-259.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,138,342.00	(3,401,311.00)	-259.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,059,521.00	14,197,863.00	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,059,521.00	14,197,863.00	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,059,521.00	14,197,863.00	17.7%
2) Ending Balance, June 30 (E + F1e)			14,197,863.00	10,796,552.00	-24.0%
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	14,197,863.00	10,796,552.00	-24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	13,560,742.00	10,159,431.00
9010	Other Restricted Local	637,121.00	637,121.00
Total, Restricted Balance		14,197,863.00	10,796,552.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	479,708.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	150,000.00	-50.0%
5) TOTAL, REVENUES			779,708.00	150,000.00	-80.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,025.00	113,025.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	625,792.00	147,708.00	-76.4%
6) Capital Outlay		6000-6999	6,292,163.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	689,644.00	722,629.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,720,624.00	983,362.00	-87.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,940,916.00)	(833,362.00)	-88.0%
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)			(6,940,916.00)	(833,362.00)	-88.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,521,781.00	8,580,865.00	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,521,781.00	8,580,865.00	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,521,781.00	8,580,865.00	-44.7%
2) Ending Balance, June 30 (E + F1e)			8,580,865.00	7,747,503.00	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,580,865.00	7,747,503.00	-9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,580,277.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	230,243.00		
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			10,810,520.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			10,810,520.13		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	479,708.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			479,708.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	150,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	150,000.00	-50.0%
TOTAL, REVENUES			779,708.00	150,000.00	-80.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

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	113,025.00	113,025.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			113,025.00	113,025.00	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	625,792.00	147,708.00	-76.4%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			625,792.00	147,708.00	-76.4%	
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	6,292,163.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			6,292,163.00	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	689,644.00	505,412.00	-26.7%
Other Debt Service - Principal			7439	0.00	217,217.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				689,644.00	722,629.00	4.8%
TOTAL, EXPENDITURES			7,720,624.00	983,362.00	-87.3%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	479,708.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	150,000.00	-50.0%
5) TOTAL, REVENUES			779,708.00	150,000.00	-80.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,030,980.00	260,733.00	-96.3%
9) Other Outgo	9000-9999	Except 7600-7699	689,644.00	722,629.00	4.8%
10) TOTAL, EXPENDITURES			7,720,624.00	983,362.00	-87.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,940,916.00)	(833,362.00)	-88.0%
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)			(6,940,916.00)	(833,362.00)	-88.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,521,781.00	8,580,865.00	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,521,781.00	8,580,865.00	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,521,781.00	8,580,865.00	-44.7%
2) Ending Balance, June 30 (E + F1e)			8,580,865.00	7,747,503.00	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,580,865.00	7,747,503.00	-9.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	8,254,433.00	7,531,804.00
9010	Other Restricted Local	326,432.00	215,699.00
Total, Restricted Balance		8,580,865.00	7,747,503.00

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	68,500.00	68,500.00	0.0%
4) Other Local Revenue		8600-8799	13,898,007.00	10,788,189.00	-22.4%
5) TOTAL, REVENUES			13,966,507.00	10,856,689.00	-22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,435,080.00	14,431,122.00	-6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,435,080.00	14,431,122.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,468,573.00)	(3,574,433.00)	143.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,468,573.00)	(3,574,433.00)	143.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,154,102.00	10,685,529.00	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,154,102.00	10,685,529.00	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,154,102.00	10,685,529.00	-12.1%
2) Ending Balance, June 30 (E + F1e)			10,685,529.00	7,111,096.00	-33.5%
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	10,685,529.00	7,111,096.00	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	11,466,282.99		
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			11,466,282.99		
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)			11,466,282.99		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	66,500.00	66,500.00	0.0%
Other Subventions/In-Lieu Taxes		8572	2,000.00	2,000.00	0.0%
TOTAL, OTHER STATE REVENUE			68,500.00	68,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	12,332,507.00	9,358,689.00	-24.1%
Unsecured Roll		8612	741,600.00	681,600.00	-8.1%
Prior Years' Taxes		8613	78,500.00	102,500.00	30.6%
Supplemental Taxes		8614	523,900.00	423,900.00	-19.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	221,500.00	221,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,898,007.00	10,788,189.00	-22.4%
TOTAL, REVENUES			13,966,507.00	10,856,689.00	-22.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,645,000.00	6,870,000.00	-10.1%
Bond Interest and Other Service Charges		7434	7,790,080.00	7,561,122.00	-2.9%
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)			15,435,080.00	14,431,122.00	-6.5%
TOTAL, EXPENDITURES			15,435,080.00	14,431,122.00	-6.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	68,500.00	68,500.00	0.0%
4) Other Local Revenue		8600-8799	13,898,007.00	10,788,189.00	-22.4%
5) TOTAL, REVENUES			13,966,507.00	10,856,689.00	-22.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,435,080.00	14,431,122.00	-6.5%
10) TOTAL, EXPENDITURES			15,435,080.00	14,431,122.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,468,573.00)	(3,574,433.00)	143.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,468,573.00)	(3,574,433.00)	143.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,154,102.00	10,685,529.00	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,154,102.00	10,685,529.00	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,154,102.00	10,685,529.00	-12.1%
2) Ending Balance, June 30 (E + F1e)			10,685,529.00	7,111,096.00	-33.5%
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	10,685,529.00	7,111,096.00	-33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	10,685,529.00	7,111,096.00
Total, Restricted Balance		10,685,529.00	7,111,096.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,264,315.00	1,316,745.00	4.1%
5) TOTAL, REVENUES			1,264,315.00	1,316,745.00	4.1%
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	29,474.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	1,406,984.00	1,369,076.00	-2.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,436,458.00	1,369,076.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(172,143.00)	(52,331.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,996.00	50,000.00	-36.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,996.00	50,000.00	-36.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(93,147.00)	(2,331.00)	-97.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	95,478.00	2,331.00	-97.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,478.00	2,331.00	-97.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			95,478.00	2,331.00	-97.6%
2) Ending Net Position, June 30 (E + F1e)			2,331.00	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,331.00	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,074.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	25,000.00		
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			76,074.01		
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	125,431.05		
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			125,431.05		
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)			(49,357.04)		
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	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,331.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,259,984.00	1,314,745.00	4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,264,315.00	1,316,745.00	4.1%
TOTAL, REVENUES			1,264,315.00	1,316,745.00	4.1%
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	12,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	17,474.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,474.00	0.00	-100.0%
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	1,259,984.00	1,314,745.00	4.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,000.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	135,000.00	54,331.00	-59.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,406,984.00	1,369,076.00	-2.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,436,458.00	1,369,076.00	-4.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	78,996.00	50,000.00	-36.7%
(a) TOTAL, INTERFUND TRANSFERS IN			78,996.00	50,000.00	-36.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			78,996.00	50,000.00	-36.7%
(a - b + c - d + e)			78,996.00	50,000.00	-36.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,264,315.00	1,316,745.00	4.1%
5) TOTAL, REVENUES			1,264,315.00	1,316,745.00	4.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,436,458.00	1,369,076.00	-4.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,436,458.00	1,369,076.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(172,143.00)	(52,331.00)	-69.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	78,996.00	50,000.00	-36.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			78,996.00	50,000.00	-36.7%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(93,147.00)	(2,331.00)	-97.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	95,478.00	2,331.00	-97.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,478.00	2,331.00	-97.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			95,478.00	2,331.00	-97.6%
2) Ending Net Position, June 30 (E + F1e)			2,331.00	0.00	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,331.00	0.00	-100.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	12,239.64	12,239.64	12,309.50	12,395.72	12,395.72	12,395.72
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,239.64	12,239.64	12,309.50	12,395.72	12,395.72	12,395.72
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,239.64	12,239.64	12,309.50	12,395.72	12,395.72	12,395.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			18,329,467.67	12,388,635.46	3,496,594.50	1,669,714.54	11,634,284.58	1,891,152.06	22,160,975.15	13,118,630.72
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,118,759.00	3,118,759.00	6,264,760.00	5,613,767.00	5,613,767.00	6,264,760.00	5,613,767.00	5,613,766.20
Property Taxes	8020-8079		96,680.00	2,988,306.00	2,636,741.00	0.00	114,259.00	29,883,061.00	0.00	10,546,963.00
Miscellaneous Funds	8080-8099								370,307.00	
Federal Revenue	8100-8299		300,000.00	200,000.00		1,620,000.00	0.00	1,200,000.00	1,000,000.00	500,000.00
Other State Revenue	8300-8599		390,000.00	390,000.00	700,225.00	2,030,000.00	700,225.00	1,725,000.00	1,355,000.00	800,000.00
Other Local Revenue	8600-8799		758,161.00	1,516,323.00	1,516,323.00	1,516,323.00	1,516,323.00	1,516,323.00	1,516,323.00	1,516,323.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,663,600.00	8,213,388.00	11,118,049.00	10,780,090.00	7,944,574.00	40,589,144.00	9,855,397.00	18,977,052.20
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		820,152.79	8,884,988.58	8,884,988.58	8,884,988.58	8,884,988.58	8,884,988.58	8,884,988.58	8,884,988.58
Classified Salaries	2000-2999		1,606,560.08	3,034,613.48	3,034,613.48	3,034,613.48	3,034,613.48	3,034,613.48	3,034,613.48	3,034,613.48
Employee Benefits	3000-3999		908,181.48	4,193,661.54	4,193,661.54	4,193,661.54	4,193,661.54	4,193,661.54	4,193,661.54	4,193,661.54
Books and Supplies	4000-4999		696,243.67	596,780.29	596,780.29	596,780.29	696,243.67	696,243.67	696,243.67	696,243.67
Services	5000-5999		1,609,885.07	1,609,885.07	1,609,885.07	1,609,885.07	1,878,199.25	1,878,199.25	1,878,199.25	1,878,199.25
Capital Outlay	6000-6999			35,500.00		35,000.00			50,546.00	
Other Outgo	7000-7499					460,591.00			460,591.00	
Interfund Transfers Out	7600-7629								50,000.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,641,023.09	18,355,428.96	18,319,928.96	18,815,519.96	18,687,706.52	18,687,706.52	19,248,843.52	18,687,706.52
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	50,000.00								
Accounts Receivable	9200-9299	9,326,102.09	350,000.00	2,250,000.00	375,000.00	2,000,000.00	2,000,000.00	2,000,000.00	351,102.09	
Due From Other Funds	9310				6,000,000.00	17,000,000.00				
Stores	9320	61,590.88	61,590.88							
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		9,437,692.97	411,590.88	2,250,000.00	6,375,000.00	19,000,000.00	2,000,000.00	2,000,000.00	351,102.09	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,006,614.39	5,375,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	3,631,614.39		
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		13,006,614.39	5,375,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	3,631,614.39	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,568,921.42)	(4,963,409.12)	1,250,000.00	5,375,000.00	18,000,000.00	1,000,000.00	(1,631,614.39)	351,102.09	0.00
E. NET INCREASE/DECREASE (B - C + D)			(5,940,832.21)	(8,892,040.96)	(1,826,879.96)	9,964,570.04	(9,743,132.52)	20,269,823.09	(9,042,344.43)	289,345.68
F. ENDING CASH (A + E)			12,388,635.46	3,496,594.50	1,669,714.54	11,634,284.58	1,891,152.06	22,160,975.15	13,118,630.72	13,407,976.40
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:		JUNE							
A. BEGINNING CASH		13,407,976.40	36,735,903.69	8,768,083.98	389,713.82				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,264,759.20	5,613,766.20	5,613,766.20	6,264,758.20	0.00		64,979,155.00	64,979,155.00
Property Taxes	8020-8079	31,640,888.00	(439,457.00)	1,142,588.00	9,281,326.00			87,891,355.00	87,891,355.00
Miscellaneous Funds	8080-8099			538,320.00	212,874.00			1,121,501.00	1,121,501.00
Federal Revenue	8100-8299	1,500,000.00	400,000.00	580,000.00	1,200,000.00	3,431,401.00		11,931,401.00	11,931,401.00
Other State Revenue	8300-8599	1,725,000.00	800,000.00	1,000,000.00	10,511,378.00	394,384.00		22,521,212.00	22,521,212.00
Other Local Revenue	8600-8799	1,516,323.00	1,516,323.00	1,516,323.00	1,516,323.00	758,158.00		18,195,872.00	18,195,872.00
Interfund Transfers In	8900-8929				11,012.00			11,012.00	11,012.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		42,646,970.20	7,890,632.20	10,390,997.20	28,997,671.20	4,583,943.00	0.00	206,651,508.00	206,651,508.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,884,988.58	8,884,988.58	8,884,988.58	1,139,101.10	318,948.31		91,128,088.00	91,128,088.00
Classified Salaries	2000-2999	3,034,613.48	3,034,613.48	3,034,613.48	3,034,613.48	714,026.64		35,701,335.00	35,701,335.00
Employee Benefits	3000-3999	4,193,661.54	4,193,661.54	4,193,661.54	10,136,897.60	440,745.52		53,422,440.00	53,422,440.00
Books and Supplies	4000-4999	696,243.67	696,243.67	696,243.67	696,243.67	298,390.10		8,354,924.00	8,354,924.00
Services	5000-5999	2,048,944.64	2,048,944.64	1,959,860.09	1,878,199.25	650,105.10		22,538,391.00	22,538,391.00
Capital Outlay	6000-6999							121,046.00	121,046.00
Other Outgo	7000-7499	460,591.00	0.00		460,590.00			1,842,363.00	1,842,363.00
Interfund Transfers Out	7600-7629							50,000.00	50,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		19,319,042.91	18,858,451.91	18,769,367.36	17,345,645.10	2,422,215.67	0.00	213,158,587.00	213,158,587.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					50,000.00		50,000.00	
Accounts Receivable	9200-9299							9,326,102.09	
Due From Other Funds	9310							23,000,000.00	
Stores	9320							61,590.88	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	50,000.00	0.00	32,437,692.97	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							13,006,614.39	
Due To Other Funds	9610		17,000,000.00		8,000,000.00			25,000,000.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	17,000,000.00	0.00	8,000,000.00	0.00	0.00	38,006,614.39	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	(17,000,000.00)	0.00	(8,000,000.00)	50,000.00	0.00	(5,568,921.42)	
E. NET INCREASE/DECREASE (B - C + D)		23,327,927.29	(27,967,819.71)	(8,378,370.16)	3,652,026.10	2,211,727.33	0.00	(12,076,000.42)	(6,507,079.00)
F. ENDING CASH (A + E)		36,735,903.69	8,768,083.98	389,713.82	4,041,739.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								6,253,467.25	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		4,041,739.92	4,041,739.92	4,041,739.92	4,041,739.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,041,739.92	

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: LVJUSD Website and District Office
Date: 06/05/2025

Public Hearing:

Place: LVJUSD Board Room
Date: 06/10/2025
Time: 6:00 pm

Adoption Date: 06/17/2025
Signed: _____

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

Printed Name: Steven Drouin Title: Clerk

Contact person for additional information on the budget reports:

Name: Kayla Wasley
Title: Assistant Superintendent of Business Services

Telephone: 925-606-3253
E-mail: kwasley@lvjUSD.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X X X	X X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X X X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/17/2025
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____

Date of Meeting: 06/17/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Steven Drouin

Title: Clerk

For additional information on this certification, please contact:

Name: Kayla Wasley

Title: Assistant Superintendent of
Business Services

Telephone: 925-606-3253

E-mail: kwasley@lvjUSD.org

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	152,870,510.00	2.80%	157,156,336.00	2.69%	161,386,652.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,435,795.00	1.15%	4,486,898.00	0.31%	4,500,978.00
4. Other Local Revenues	8600-8799	2,261,330.00	1.05%	2,285,130.00	1.06%	2,309,391.00
5. Other Financing Sources						
a. Transfers In	8900-8929	11,012.00	0.00%	11,012.00	0.00%	11,012.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(37,866,254.00)	0.13%	(37,914,910.00)	1.85%	(38,614,513.00)
6. Total (Sum lines A1 thru A5c)		121,712,393.00	3.54%	126,024,466.00	2.83%	129,593,520.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,989,715.00		67,959,879.00
b. Step & Column Adjustment				970,164.00		984,716.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,989,715.00	1.45%	67,959,879.00	1.45%	68,944,595.00
2. Classified Salaries						
a. Base Salaries				18,749,134.00		19,146,940.00
b. Step & Column Adjustment				397,806.00		406,757.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,749,134.00	2.12%	19,146,940.00	2.12%	19,553,697.00
3. Employee Benefits	3000-3999	29,179,798.00	1.35%	29,574,834.00	1.50%	30,019,253.00
4. Books and Supplies	4000-4999	1,581,543.00	0.00%	1,581,543.00	0.00%	1,581,543.00
5. Services and Other Operating Expenditures	5000-5999	8,548,871.00	1.91%	8,712,469.00	9.02%	9,498,018.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	459,000.00	0.00%	459,000.00	0.00%	459,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(942,138.00)	-25.59%	(701,026.00)	-17.83%	(576,026.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(600,000.00)		
11. Total (Sum lines B1 thru B10)		124,615,923.00	1.26%	126,183,639.00	2.65%	129,530,080.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,903,530.00)		(159,173.00)		63,440.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,465,884.00		6,562,354.00		6,403,181.00
2. Ending Fund Balance (Sum lines C and D1)		6,562,354.00		6,403,181.00		6,466,621.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,394,758.00		6,214,916.00		6,284,519.00
2. Unassigned/Unappropriated	9790	17,596.00		38,265.00		32,102.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,562,354.00		6,403,181.00		6,466,621.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,394,758.00		6,214,916.00		6,284,519.00
c. Unassigned/Unappropriated	9790	17,596.00		38,265.00		32,102.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		6,412,354.00		6,253,181.00		6,316,621.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B10- Budget reductions to be determined through the budget committee in 2025/26.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,121,501.00	0.00%	1,121,501.00	0.00%	1,121,501.00
2. Federal Revenues	8100-8299	11,931,401.00	-36.67%	7,556,459.00	-19.59%	6,075,848.00
3. Other State Revenues	8300-8599	18,085,417.00	-1.34%	17,842,923.00	0.18%	17,875,497.00
4. Other Local Revenues	8600-8799	15,934,542.00	-2.91%	15,470,185.00	0.59%	15,561,388.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	37,866,254.00	0.13%	37,914,910.00	1.85%	38,614,513.00
6. Total (Sum lines A1 thru A5c)		84,939,115.00	-5.93%	79,905,978.00	-0.82%	79,248,747.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,138,373.00		22,615,038.00
b. Step & Column Adjustment				352,274.00		334,266.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,875,609.00)		(767,167.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,138,373.00	-6.31%	22,615,038.00	-1.91%	22,182,137.00
2. Classified Salaries						
a. Base Salaries				16,952,201.00		17,216,500.00
b. Step & Column Adjustment				370,029.00		375,975.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(105,730.00)		(177,289.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,952,201.00	1.56%	17,216,500.00	1.15%	17,415,186.00
3. Employee Benefits	3000-3999	24,242,642.00	-1.29%	23,929,593.00	-0.32%	23,853,918.00
4. Books and Supplies	4000-4999	6,773,381.00	-57.91%	2,850,867.00	-2.05%	2,792,476.00
5. Services and Other Operating Expenditures	5000-5999	13,989,520.00	-12.19%	12,283,821.00	-4.34%	11,750,757.00
6. Capital Outlay	6000-6999	121,046.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,597,591.00	0.00%	1,597,591.00	0.00%	1,597,591.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	727,910.00	-33.12%	486,798.00	-25.68%	361,798.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		88,542,664.00	-8.54%	80,980,208.00	-1.27%	79,953,863.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,603,549.00)		(1,074,230.00)		(705,116.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,413,483.00		1,809,934.00		735,704.00
2. Ending Fund Balance (Sum lines C and D1)		1,809,934.00		735,704.00		30,588.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,809,934.00		735,704.00		30,588.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,809,934.00		735,704.00		30,588.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments on B1d and B2d are due to expiring grant funds.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	153,992,011.00	2.78%	158,277,837.00	2.67%	162,508,153.00
2. Federal Revenues	8100-8299	11,931,401.00	-36.67%	7,556,459.00	-19.59%	6,075,848.00
3. Other State Revenues	8300-8599	22,521,212.00	-0.85%	22,329,821.00	0.21%	22,376,475.00
4. Other Local Revenues	8600-8799	18,195,872.00	-2.42%	17,755,315.00	0.65%	17,870,779.00
5. Other Financing Sources						
a. Transfers In	8900-8929	11,012.00	0.00%	11,012.00	0.00%	11,012.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		206,651,508.00	-0.35%	205,930,444.00	1.41%	208,842,267.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,128,088.00		90,574,917.00
b. Step & Column Adjustment				1,322,438.00		1,318,982.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,875,609.00)		(767,167.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,128,088.00	-0.61%	90,574,917.00	0.61%	91,126,732.00
2. Classified Salaries						
a. Base Salaries				35,701,335.00		36,363,440.00
b. Step & Column Adjustment				767,835.00		782,732.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(105,730.00)		(177,289.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,701,335.00	1.85%	36,363,440.00	1.66%	36,968,883.00
3. Employee Benefits	3000-3999	53,422,440.00	0.15%	53,504,427.00	0.69%	53,873,171.00
4. Books and Supplies	4000-4999	8,354,924.00	-46.95%	4,432,410.00	-1.32%	4,374,019.00
5. Services and Other Operating Expenditures	5000-5999	22,538,391.00	-6.84%	20,996,290.00	1.20%	21,248,775.00
6. Capital Outlay	6000-6999	121,046.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,056,591.00	0.00%	2,056,591.00	0.00%	2,056,591.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(214,228.00)	0.00%	(214,228.00)	0.00%	(214,228.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(600,000.00)		0.00
11. Total (Sum lines B1 thru B10)		213,158,587.00	-2.81%	207,163,847.00	1.12%	209,483,943.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,507,079.00)		(1,233,403.00)		(641,676.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,879,367.00		8,372,288.00		7,138,885.00
2. Ending Fund Balance (Sum lines C and D1)		8,372,288.00		7,138,885.00		6,497,209.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	1,809,934.00		735,704.00		30,588.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,394,758.00		6,214,916.00		6,284,519.00
2. Unassigned/Unappropriated	9790	17,596.00		38,265.00		32,102.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,372,288.00		7,138,885.00		6,497,209.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,394,758.00		6,214,916.00		6,284,519.00
c. Unassigned/Unappropriated	9790	17,596.00		38,265.00		32,102.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,412,354.00		6,253,181.00		6,316,621.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.01%		3.02%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		12,395.72		12,296.50		12,285.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		213,158,587.00		207,163,847.00		209,483,943.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		213,158,587.00		207,163,847.00		209,483,943.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		6,394,757.61		6,214,915.41		6,284,518.29
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		6,394,757.61		6,214,915.41		6,284,518.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

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	2,476.00	0.00	0.00	(239,409.00)				
Other Sources/Uses Detail					492,667.00	78,996.00		
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	14.00	0.00	27,298.00	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	122,111.00	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	(2,500.00)	90,000.00	0.00				
Other Sources/Uses Detail					0.00	491,768.00		
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

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	20.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	900.00		
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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					78,996.00	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

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	2,510.00	(2,500.00)	239,409.00	(239,409.00)	571,663.00	571,664.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(214,228.00)				
Other Sources/Uses Detail					11,012.00	50,000.00		
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	28,406.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	95,822.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	90,000.00	0.00				
Other Sources/Uses Detail					0.00	10,112.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	900.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	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	214,228.00	(214,228.00)	61,012.00	61,012.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	12,396	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	12,824	12,960		
Charter School				
Total ADA	12,824	12,960	N/A	Met
Second Prior Year (2023-24)				
District Regular	12,632	12,618		
Charter School				
Total ADA	12,632	12,618	0.1%	Met
First Prior Year (2024-25)				
District Regular	12,378	12,310		
Charter School		0		
Total ADA	12,378	12,310	0.6%	Met
Budget Year (2025-26)				
District Regular	12,396			
Charter School	0			
Total ADA	12,396			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	12,947	12,956		
Charter School				
Total Enrollment	12,947	12,956	N/A	Met
Second Prior Year (2023-24)				
District Regular	13,020	13,050		
Charter School				
Total Enrollment	13,020	13,050	N/A	Met
First Prior Year (2024-25)				
District Regular	13,100	12,968		
Charter School				
Total Enrollment	13,100	12,968	1.0%	Not Met
Budget Year (2025-26)				
District Regular	13,145			
Charter School				
Total Enrollment	13,145			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

TK enrollment did not materialize as projected. TK enrollment for 2025/26 has been projected based on enrollments received through May 2025.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	12,164	12,956	
Charter School		0	
Total ADA/Enrollment	12,164	12,956	93.9%
Second Prior Year (2023-24)			
District Regular	12,265	13,050	
Charter School	0		
Total ADA/Enrollment	12,265	13,050	94.0%
First Prior Year (2024-25)			
District Regular	12,240	12,968	
Charter School			
Total ADA/Enrollment	12,240	12,968	94.4%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	12,396	13,145		
Charter School	0			
Total ADA/Enrollment	12,396	13,145	94.3%	Met
1st Subsequent Year (2026-27)				
District Regular	12,297	13,026		
Charter School				
Total ADA/Enrollment	12,297	13,026	94.4%	Met
2nd Subsequent Year (2027-28)				
District Regular	12,285	13,014		
Charter School				
Total ADA/Enrollment	12,285	13,014	94.4%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	12,309.50	12,395.72	12,395.72	12,308.47
b. Prior Year ADA (Funded)		12,309.50	12,395.72	12,395.72
c. Difference (Step 1a minus Step 1b)		86.22	0.00	(87.25)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.70%	0.00%	(.70%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		148,800,254.00	152,870,510.00	157,156,336.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		3,422,405.84	4,616,689.40	5,374,746.69
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.00%	3.02%	2.72%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.00% to 4.00%	2.02% to 4.02%	1.72% to 3.72%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	87,901,336.00	87,891,355.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	148,770,552.00	152,870,510.00	157,156,336.00	161,386,652.00
District's Projected Change in LCFF Revenue:		2.76%	2.80%	2.69%
LCFF Revenue Standard		2.00% to 4.00%	2.02% to 4.02%	1.72% to 3.72%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	106,238,505.40	117,526,178.91	90.4%	
Second Prior Year (2023-24)	113,234,258.49	114,892,949.16	98.6%	
First Prior Year (2024-25)	115,418,788.00	123,267,877.00	93.6%	
	Historical Average Ratio:		94.2%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		91.2% to 97.2%	91.2% to 97.2%	91.2% to 97.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	114,918,647.00	124,565,923.00	92.3%		Met
1st Subsequent Year (2026-27)	116,681,653.00	126,133,639.00	92.5%		Met
2nd Subsequent Year (2027-28)	118,517,545.00	129,480,080.00	91.5%		Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.00%	3.02%	2.72%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.00% to 13.00%	-6.98% to 13.02%	-7.28% to 12.72%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.00% to 8.00%	-1.98% to 8.02%	-2.28% to 7.72%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	12,227,377.00		
Budget Year (2025-26)	11,931,401.00	(2.42%)	Yes
1st Subsequent Year (2026-27)	7,556,459.00	(36.67%)	Yes
2nd Subsequent Year (2027-28)	6,075,848.00	(19.59%)	Yes

Explanation:
(required if Yes)

Federal revenue reduced in 2026-27 and 2027-28 due to the spend down and expiration of several Federal grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	24,530,746.00		
Budget Year (2025-26)	22,521,212.00	(8.19%)	Yes
1st Subsequent Year (2026-27)	22,329,821.00	(.85%)	No
2nd Subsequent Year (2027-28)	22,376,475.00	.21%	No

Explanation:
(required if Yes)

Other State Revenue reduced in 2026/27 due to receiving the Golden State Pathways Grant in 2025-26.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	21,072,167.00		
Budget Year (2025-26)	18,195,872.00	(13.65%)	Yes
1st Subsequent Year (2026-27)	17,755,315.00	(2.42%)	Yes
2nd Subsequent Year (2027-28)	17,870,779.00	.65%	No

Explanation:
(required if Yes)

Other Local Revenue was reduced to remove donation and other miscellaneous revenue. These revenue sources are included in the budget as they are received. In 2026-27.

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

First Prior Year (2024-25)	13,941,908.00		
Budget Year (2025-26)	8,354,924.00	(40.07%)	Yes
1st Subsequent Year (2026-27)	4,432,410.00	(46.95%)	Yes
2nd Subsequent Year (2027-28)	4,374,019.00	(1.32%)	No

Explanation:
(required if Yes)

Books and Supplies were reduced based on expiring/exhausted grant funds.

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

First Prior Year (2024-25)	26,800,152.00		
Budget Year (2025-26)	22,538,391.00	(15.90%)	Yes
1st Subsequent Year (2026-27)	20,996,290.00	(6.84%)	Yes
2nd Subsequent Year (2027-28)	21,248,775.00	1.20%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures were reduced based on expiring/exhausted grant funds.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	57,830,290.00		
Budget Year (2025-26)	52,648,485.00	(8.96%)	Not Met
1st Subsequent Year (2026-27)	47,641,595.00	(9.51%)	Not Met
2nd Subsequent Year (2027-28)	46,323,102.00	(2.77%)	Met

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

First Prior Year (2024-25)	40,742,060.00		
Budget Year (2025-26)	30,893,315.00	(24.17%)	Not Met
1st Subsequent Year (2026-27)	25,428,700.00	(17.69%)	Not Met
2nd Subsequent Year (2027-28)	25,622,794.00	.76%	Met

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

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

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

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

Federal revenue reduced in 2026-27 and 2027-28 due to the spend down and expiration of several Federal grants.

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

Other State Revenue reduced in 2026/27 due to receiving the Golden State Pathways Grant in 2025-26.

Explanation:
Other Local Revenue

Other Local Revenue was reduced to remove donation and other miscellaneous revenue. These revenue sources are included in the budget as they are received. In 2026-27.

(linked from 6B
if NOT met)

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

Explanation:

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

Books and Supplies were reduced based on expiring/exhausted grant funds.

Explanation:

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

Services and Other Operating Expenditures were reduced based on expiring/exhausted grant funds.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	204,244,947.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	204,244,947.00	6,127,348.41	6,127,350.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,849,266.00	6,230,004.00	6,653,377.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	130,513.49	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,979,779.49	6,230,004.00	6,653,377.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	194,975,501.81	207,576,797.24	221,779,210.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	194,975,501.81	207,576,797.24	221,779,210.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.1%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(1,181,195.76)	117,526,178.91	1.0%	Met
Second Prior Year (2023-24)	9,257,662.80	114,892,949.16	N/A	Met
First Prior Year (2024-25)	(6,108,636.00)	123,346,873.00	5.0%	Not Met
Budget Year (2025-26) (Information only)	(2,903,530.00)	124,615,923.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	5,992,925.00	7,498,053.74	N/A	Met
Second Prior Year (2023-24)	6,483,426.00	6,316,857.98	2.6%	Not Met
First Prior Year (2024-25)	11,558,037.00	15,574,520.00	N/A	Met
Budget Year (2025-26) (Information only)	9,465,884.00			

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

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

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

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

Explanation:
(required if NOT met)

The BFB for 2023-24 was overestimated at original budget due to the GASB 31 adjustment.

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

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

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

Fiscal Year	Ending Cash Balance General Fund	Status
	(Form CASH, Line F, June Column)	
Current Year (2025-26)	4,041,739.92	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	12,396	12,297	12,285
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	213,158,587.00	207,163,847.00	209,483,943.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	213,158,587.00	207,163,847.00	209,483,943.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,394,757.61	6,214,915.41	6,284,518.29
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	6,394,757.61	6,214,915.41	6,284,518.29

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,394,758.00	6,214,916.00	6,284,519.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	17,596.00	38,265.00	32,102.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,412,354.00	6,253,181.00	6,316,621.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.01%	3.02%	3.02%
District's Reserve Standard (Section 10B, Line 7):	6,394,757.61	6,214,915.41	6,284,518.29
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

The District's School Based Mental Health Grant received a non-continuation letter and would end the grant as of 12/31/2025. The District is currently working to appeal the non-continuation and is actively identifying other funding sources for the staff paid from the grant for 01/01/2026 to 06/30/2026.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2024-25)	(38,301,000.00)			
Budget Year (2025-26)	(37,866,254.00)	(434,746.00)	(1.1%)	Met
1st Subsequent Year (2026-27)	(37,914,910.00)	48,656.00	.1%	Met
2nd Subsequent Year (2027-28)	(38,614,513.00)	699,603.00	1.8%	Met

1b. Transfers In, General Fund *

First Prior Year (2024-25)	492,667.00			
Budget Year (2025-26)	11,012.00	(481,655.00)	(97.8%)	Not Met
1st Subsequent Year (2026-27)	11,012.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	11,012.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2024-25)	78,996.00			
Budget Year (2025-26)	50,000.00	(28,996.00)	(36.7%)	Not Met
1st Subsequent Year (2026-27)	50,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	50,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

There was a one-time transfer of KIT funds from fund 13 to fund 01 in 2024/25.

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

Explanation:
(required if NOT met)

The projected transfer to fund 67 decreased based on anticipated fund 67 expenses.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds		Fund 51		220,800,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,313,737
Other Long-term Commitments (do not include OPEB):				
Equipment Purchase Financing				13,638,427
Subscription Liability				828,634
TOTAL:				236,580,798

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	15,429,679			
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Equipment Purchase Financing	689,644	722,629	757,142	7,936,253
Subscription Liability	618,888	144,233	72,405	0
Total Annual Payments:	16,738,211	866,862	829,547	7,936,253
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

The district is using state facility reimbursement funds set aside under Fund 40 to pay off the loan with Banc of America for the Engie Energy Project. The savings generated from the project have been absorbed within the General Fund. The district has funding set aside in Fund 40 to cover approximately six years of the nineteen year repayment schedule. The district will continue to evaluate repayment options to ensure sources are identified for repayment of this loan.

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4 OPEB Liabilities

a. Total OPEB liability

5,754,709.00

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

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

5,754,709.00

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

Actuarial

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

6/30/2024

5 OPEB Contributions

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	570,795.00	570,795.00	570,795.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	948,845.00	935,000.00	935,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	450,119.00	418,843.00	428,065.00
d. Number of retirees receiving OPEB benefits	87.00	87.00	87.00

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

Yes

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

LVJUSD is self-insured for property and liability insurance

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	1,299,745.00	1,429,720.00	1,572,690.00
b. Amount contributed (funded) for self-insurance programs	1,299,745.00	1,429,720.00	1,572,690.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	711	717	717	717

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:							
2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?							
If Yes, date of Superintendent and CBO certification:							
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?							
If Yes, date of budget revision board adoption:							
4. Period covered by the agreement: Begin Date: _____ End Date: _____							
5. Salary settlement:							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 33%;">Budget Year (2025-26)</th> <th style="width: 33%;">1st Subsequent Year (2026-27)</th> <th style="width: 33%;">2nd Subsequent Year (2027-28)</th> </tr> <tr> <td style="height: 30px;"></td> <td></td> <td></td> </tr> </table>	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)			
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)					
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 30px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>						

One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year		

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	994,651		
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases	0	0	0
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,570,230	7,570,230	7,570,230
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,191,908	1,001,158	1,005,000
3. Percent change in step & column over prior year	1.6%	1.4%	1.5%

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	548	540	540	540

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

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

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	437,000		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	3,048,910	3,048,910	3,048,910
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	575,711	399,280	400,000
3.	Percent change in step & column over prior year	2.2%	1.6%	1.6%

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

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

Classified (Non-management) - Other

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

Previously there was FTE from the Classified Manager/Confidential Salary Schedule included in the Classified (Non-Management) FTE totals. Moving forward the FTE for

all employees in the Classified Manager/Confidential Salary Schedule will be reported in Management/Supervisor/Confidential Employees. This includes Program

Specialists, Athletic Trainers, Behavior Interventions Specialist, etc.

--

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	54	84	84	84

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

184,130

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes	Yes
837,315	837,315	837,315	837,315

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes	Yes
219,682	157,327	158,000	
2.1%	1.5%	1.5%	

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 17, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

The superintendent was hired effective July 1, 2024 and the chief business official was hired effective August 21, 2024.

End of School District Budget Criteria and Standards Review