

2025-26 Proposed Adopted Budget

June 25, 2025

Lisa August, Interim Superintendent

Joel Dontos, Executive Director Fiscal Services



Presentation Items

- Overview
- Budget Assumptions
- General Fund 2025-26 Proposed Budget, including 2024-25 Estimated Actuals
- General Fund 2025-26 Proposed Budget Multi-Year Projection (MYP)
- Other Funds
- Areas to Monitor
- Next Steps

The Annual Budget Reporting Cycle



Overview

- Assumptions based on the Governor's May Revise for the 2024-25 California State Budget
- Budget to Governor by June 15
- Final budget deal by June 30
- Once the State budget is signed, a revision with the final numbers will come before the Board with the Santa Rosa City Schools 45-day budget update after the State Budget is signed into law in late June 2024

2025-26 Budget Assumptions

Next Steps for 2025-26 Budget Development

- The only proposal codified in Education Code is the statutory COLA—OK to include in local budget
 - The following are still subject to negotiations between the Governor and Legislature

Proposal	SSC Advice	Risk Level	Risk of Including in Your Adopted Budget
2.30% COLA	Yes	Very Little	Statutory COLA is a known number as of April 2025
LREBG Additional Funding	No	Lower	Lower than others, but still subject to negotiation
TK Ratio LCFF Add-On	No	High	Amount decreased from January
Discretionary Block Grant	No	High	Amount decreased and the allocation method, allowable uses, and amount may change again before the budget is enacted
Teacher Preparation and Professional Development	No	High	Amounts have been reduced and repurposed since January
Universal ELO-P 55% Threshold	No	Lower	Lower than others, but still subject to negotiation

\$6,291,244 @ 30% DBG
\$3,691,186 Total in Estimated SRCS Amount:

\$2,041,779

\$535,097

\$3,714,368 @ 30% \$1,114,310

2025-26 Budget Assumptions

District Enrollment and Average Daily Attendance (ADA) Data (Does not include Charter Schools) and Budget Planning Factor Assumptions used:

	2024-25	2025-26	2026-27	2027-28
District Enrollment	12,559	11,970	11,696	11,345
District ADA	11,499.59	11,069.06	10,818.39	10,495.50
Enrollment to ADA Ratio %	91.56%	92.47%	92.50%	92.51%
Statutory COLA & Augmentation/Suspension (as calculated by the Department of Finance, DOF)	1.07%	2.30%	3.02%	3.42%
Statutory COLA	1.07%	2.30%	3.02%	3.42%
COLA Augmentation/Suspension	0%	0%	0%	0%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	27.05%	26.81%	26.90%	27.80%

Fund 01 2025-26 Budget 2024-25 Estimated Actuals:

REVENUES	2024-25 Unrestricted	2024-25 Restricted	2024-25 <u>Combined</u> <u>Unrestricted & Restricted</u>
LCFF Sources	\$165,825,752	\$3,409,039	\$169,234,791
Federal Revenue	\$0	\$9,706,427	\$9,706,427
Other State Revenue	\$6,806,254	\$20,612,925	\$27,419,178
Other Local Revenue	\$7,652,877	\$17,569,653	\$25,222,530
TOTAL REVENUES	\$180,284,883	\$51,298,044	\$231,582,926
EXPENDITURES			
Certificated Salaries	\$69,103,332	\$29,932,033	\$99,035,366
Classified Salaries	\$23,371,941	\$11,306,403	\$34,678,344
Employee Benefits	\$34,728,295	\$24,678,600	\$59,406,895
Books and Supplies	\$810,807	\$4,157,241	\$4,968,048
Services and Other Operating Expenditures	\$24,037,530	\$40,572,923	\$64,610,453
Capital Outlay	\$0	\$716,211	\$716,211
Other Outgo (excluding Transfers of Indirect Costs)	\$83,412	-\$335,788	-\$252,376
Other Outgo - Transfers of Indirect Costs	-\$1,162,158	\$336,956	-\$825,202
TOTAL EXPENDITURES	\$150,973,159	\$111,364,579	\$262,337,738
Excess (Deficiency) Revenues over Expenditures before Other Financing Sources/Uses	\$29,311,724	-\$60,066,536	-\$30,754,812
Other Financing Sources / Uses	\$1,085,739	\$0	\$1,085,739
Contributions	-\$51,879,511	\$51,879,511	\$0
Net Increase (Decrease) in Fund Balance/Net Position	-\$21,482,049	-\$8,187,024	-\$29,669,073
FUND BALANCE, RESERVES			
Beginning Fund Balance	\$18,484,717	\$18,728,141	\$37,212,858
Ending Balance	-\$2,997,332	\$10,541,117	\$7,543,785

Fund 01 2025-26 Budget:

REVENUES	2025-26 Unrestricted	2025-26 Restricted	2025-26 <u>Combined</u> <u>Unrestricted & Restricted</u>
LCFF Sources	\$169,839,192	\$3,409,035	\$173,248,227
Federal Revenue	\$0	\$8,749,627	\$8,749,627
Other State Revenue	\$6,806,253	\$18,126,741	\$24,932,994
Other Local Revenue	\$7,146,694	\$14,323,321	\$21,470,015
TOTAL REVENUES	\$183,792,139	\$44,608,724	\$228,400,863
EXPENDITURES			
Certificated Salaries	\$67,762,922	\$24,265,989	\$92,028,911
Classified Salaries	\$20,737,167	\$9,881,666	\$30,618,833
Employee Benefits	\$30,938,506	\$21,779,533	\$52,718,039
Books and Supplies	\$1,104,716	\$4,449,208	\$5,553,924
Services and Other Operating Expenditures	\$25,003,508	\$33,846,501	\$58,850,009
Capital Outlay	\$0	\$220,701	\$220,701
Other Outgo (excluding Transfers of Indirect Costs)	\$83,412	\$0	\$83,412
Other Outgo - Transfers of Indirect Costs	-\$1,129,568	\$304,366	-\$825,202
TOTAL EXPENDITURES	\$144,500,663	\$94,747,964	\$239,248,627
Excess (Deficiency) Revenues over Expenditures before Other Financing Sources/Uses	\$39,291,476	-\$50,139,240	-\$10,847,764
Other Financing Sources / Uses	\$1,085,739	\$0	\$1,085,739
Contributions	-\$48,411,349	\$48,411,349	\$0
Net Increase (Decrease) in Fund Balance/Net Position	-\$8,034,134	-\$1,727,891	-\$9,762,025
FUND BALANCE, RESERVES			
Beginning Fund Balance	-\$2,997,332	\$10,541,117	\$7,543,785
Ending Balance	-\$11,031,466	\$8,813,226	-\$2,218,240

2025-26 Budget Multi Year Projection (MYP) General Fund 01

REVENUES	2025-26	2026-27	2027-28
LCFF Sources	173,248,227	176,671,177.00	177,978,770
Remaining Revenues	55,152,636	53,399,931	53,638,124
Total Revenues	228,400,863	230,071,108	231,616,894
EXPENDITURES			
Salaries & Benefits	175,365,783	173,927,227	173,766,049
Books/Supplies & Outlay	5,774,625	5,893,444	5,014,003
Services & Operating Expenses & Other Adjustments	58,850,009	58,640,729	59,845,758
Other Outgo & Indirect Costs & Transfers Out	-741,790	-466,414	-466,907
Other Adjustments:	0	0	0
Total Expenditures	239,248,627	237,994,985	238,158,903
Operating Net Increase/Decrease	-10,847,764	-7,923,877	-6,542,009
Transfers In and Other Sources & Transfers Out and Other Uses	1,085,739	1,085,739	1,085,739
Current Year Increase/Decrease In Fund Balance	-9,762,025	-6,838,138	-5,456,270
Beginning Balance	7,543,785	-2,218,239	-9,056,378
Ending Balance	-2,218,239	-9,056,378	-14,512,648

*Summary includes both unrestricted and restricted



2025-26 Budget Multi Year Projection (MYP) General Fund 01

Components of the Ending Fund Balance:

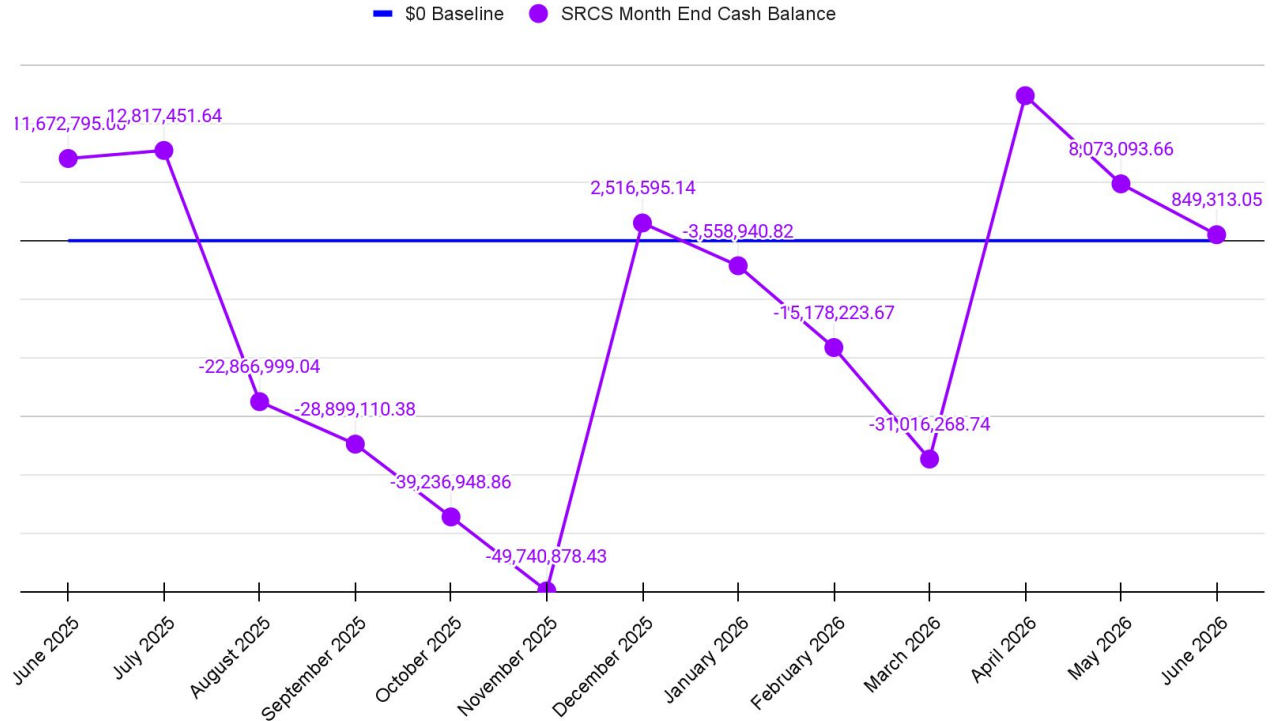
Components of Ending Balance, Reserves	2025-26	2026-27	2027-28
Ending Balance	-2,218,239	-9,056,378	-14,512,648
Restricted Ending Balance	8,813,226	8,207,074	8,697,158
Unrestricted Ending Balance	-11,031,466	-17,263,452	-23,209,806
Minimum 3% Reserve for Economic Uncertainty	7,177,459	7,139,850	7,144,767
Special Reserve Fund - Non Capital Outlay (Fund 17) Reserve for Economic Uncertainty	612,706	628,706	645,706
Unassigned/Unappropriated Ending Balance (Amount below	-17,596,218	-23,774,595	-29,708,867

*For transparency all ending fund balances are exclusive of reimbursements and interfund transfers

2025-26 Budget Fund 01 Cash Flow: Unrestricted Ending Fund Balance can be negative, cash balance can not

Monthly Cash Balances

- SRCS projected to have positive cash balances at Fiscal Year End 2025-26
- This includes utilizing our County Treasury Line of Credit and Inter Fund borrowing we use each year
- No special financing is projected



Other Funds 2025-26 Budget Ending Balance at June 30, 2026:

OTHER FUNDS: FUND BALANCE, RESERVES	2025-26 Budget
Student Activity Special Revenue Fund 08	\$1,256,476
Charter Schools Special Revenue Fund 09	\$2,878,091
Child Development Fund 12	\$3,145,627
Cafeteria Special Revenue Fund 13	\$3,635,856
Deferred Maintenance Fund 14	\$162,542
Special Reserve Fund for Other than Capital Outlay Projects Fund 17	\$612,706
Building Fund 21 (Bond Fund)	\$11,294,638
Capital Facilities Fund 25 (Developer Fees)	\$8,246,440
County Schools Facilities Fund 35	\$455
Special Reserve Fund for Capital Outlay Projects Fund 40	\$5,254,656
Self-Insurance Fund 67 (Dental)	\$287,608
Scholarship Fund 73	\$193,612

Fiscal Stabilization Advisory Committee (FSAC)



- The FSAC is charged with reviewing SRCS financial information and information regarding programs and services.
- The FSAC makes recommendations to the Superintendent for possible revenue enhancements and expenditure reductions.
- The Superintendent can accept, not accept, modify, or add new recommendations to submit to the Board for consideration.
- The Board can act on all recommendations, none, or some.

Areas to Monitor

- Federal Programs and Funding
- Collective Bargaining
- Economic Trends
- Enrollment vs. ADA Funding Legislation
- Implementation and Continued Fiscal Stabilization Work
- Special Education Study and Implementation Plan
- State Enacted Budget
- LCAP & Prioritization
- School Consolidation/Closure/Restructure Implementation
- Changes in Charter Practices, Authorizations, and Renewals
- Intra and Inter District Transfers
- Support for Students, Staff, and Community

Next Steps

June 2025

- 2024-25 Estimated Actuals
- 2025-26 LCAP and Budget Public Hearings and Adoptions
- State Enacted Budget
- Board Finance Subcommittee continues work

July 2025

- Close the 2024-25 Books
- Solicit Participation in Fiscal Stabilization Advisory Committee (FSAC)

August 2025

- 45 Day Budget Update
- FSAC Reconvenes
- Board Finance Subcommittee continues work

Board Member Questions





Overview of the 2025–26 Adopted Budget Report & Multi Year Fiscal Projection

Presented June 25, 2025

Table of Contents

1. Executive Summary
2. Governor’s Budget and State Economic Context
3. District Fiscal Overview
4. Budget Estimation and Reporting
5. Revenue Summary and Public Analysis
6. Expenditure Summary and Key Public Drivers
7. Contributions to Restricted Programs
8. Reserves, Fund Balance, and Cash Flow
9. Multiyear Fiscal Projections and Public Impacts
10. Fiscal Stabilization Advisory Committee
11. Conclusion
12. Appendix: SACS State Forms & Fund Details

Message from the Interim Superintendent

Santa Rosa City Schools acknowledges the seriousness of our current fiscal situation, and we are approaching this moment with clarity, transparency, and a shared sense of purpose. While the district faces a structural deficit and declining reserves, we are actively implementing a thoughtful and collaborative plan to restore fiscal stability.

We are not projecting state takeover or receivership. Our team is closely monitoring cash flow through the County Treasury Line of Credit and inter-fund borrowing. We are continuing to work hand-in-hand with the Sonoma County Office of Education and engaging community voices through the Fiscal Stabilization Advisory Committee.

I remain confident that together—by focusing resources, aligning priorities, and supporting our students and staff—we will emerge stronger. Thank you for your continued support and partnership as we navigate this critical phase.

Sincerely,

Lisa August

Interim Superintendent

1. Executive Summary

Santa Rosa City Schools (SRCS) presents its 2025–26 Adopted Budget with full recognition of the fiscal challenges ahead. This report reflects a realistic and conservative outlook based on the best information available, with a continued emphasis on transparency and accountability.

The budget acknowledges the seriousness of the district’s fiscal position, particularly the projected failure to meet the state-mandated 3% reserve in each of the next three years. To respond, SRCS is adopting a disciplined and proactive approach—using conservative assumptions, maintaining close collaboration with the Sonoma County Office of Education, and continuing the multi-phase Fiscal Stabilization Plan.

Despite these challenges, the district is optimistic. With focused resource use, continued community and staff engagement, and rigorous monitoring of expenditures, SRCS is confident in its ability to make the necessary adjustments and maintain fiscal solvency. This budget is a roadmap for recovery and long-term stability. Santa Rosa City Schools (SRCS) presents its 2025–26 Adopted Budget amid economic uncertainty at the federal and state levels and continued fiscal constraints locally. While revenues remain relatively stable, expenditures exceed incoming resources, leading to structural deficits that will require attention.

The district is projected to fall below the 3% minimum reserve for economic uncertainty in each of the next three years, signaling a need for intervention. Although reductions and realignments are underway, current projections underscore the importance of sustainable cost controls, continued program evaluation, and the Board's commitment to long-term fiscal stability.

2. Governor’s Budget and State Economic Context

The 2025-26 state budget reflects a \$14 billion deficit. Key actions include:

- Fully funded LCFF COLA at 2.30%
- Proposition 98 rebenching to address wildfire-related tax loss
- Delays in funding to manage cash flow, notably a \$1.3 billion deferral in LCFF apportionments

These decisions directly impact SRCS's cash flow and planning. While education is largely protected, future volatility remains likely.

3. District Fiscal Overview

SRCS comprises two districts with unified fiscal operations and oversight of five charter schools (four dependent and one independent). The 2025-26 Adopted Budget is built on updated economic assumptions and includes adjustments for:

- Staffing changes linked to the reconfiguration and school mergers
- Settled negotiations for 2024-25
- Current assumptions include step and column only for 2025-26 and subsequent years
- Use of one-time funds and reserves to sustain services

4. Budget Estimation and Reporting

The adopted budget incorporates guidance from School Services of California, Sonoma County Office of Education, and Fiscal Crisis Management Assistance Team as presented in the 2024–25 Third Interim Report. Specifically:

- The budget includes full implementation of Phase 1 of the Fiscal Stabilization Plan, including staffing reductions.
- Step and column increases are included for 2025–26, but no additional salary increases beyond existing settlements are projected.
- Funding for the Learning Recovery Emergency Block Grant (LREBG), Teacher Residency Expansion Grant, and the Student Support Block Grant is not included, pending enactment of the state budget.
- Adjustments for declining enrollment are reflected.

Uncertain revenue sources and one-time funds were intentionally excluded until formal adoption of the State budget to ensure prudent fiscal planning.

5. Revenue Summary and Public Analysis

REVENUES	2024/25 Estimated Actuals			2025/26 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
LCFF Sources	\$165,825,752	\$3,409,039	\$169,234,791	\$169,839,192	\$3,409,035	\$173,248,227
Federal Revenue	\$0	\$9,706,427	\$9,706,427	\$0	\$8,749,627	\$8,749,627
Other State Revenue	\$6,806,254	\$20,612,925	\$27,419,178	\$6,806,253	\$18,126,741	\$24,932,994
Other Local Revenue	\$7,652,877	\$17,569,653	\$25,222,530	\$7,146,694	\$14,323,321	\$21,470,015
Total Revenues	\$180,284,883	\$51,298,044	\$231,582,926	\$183,792,139	\$44,608,724	\$228,400,863

Public Analysis: Revenue growth is slowing, especially in local sources (down 8.83%). Federal revenue remains flat. While LCFF revenue increases by 1.98%, this is not sufficient to offset rising costs. This means families may see fewer program expansions and continued prioritization of existing services.

Federal Funding Volatility: Approximately **3.7%** of SRCS’s total general fund revenue comes from federal sources. While this represents a relatively small share of the overall budget, federal funds are critical for specific programs such as Title I, special education, and child nutrition. Given the ongoing fiscal uncertainty and policy shifts at the federal level, the district is monitoring developments in Washington closely. Any significant changes to federal allocations could impact services tied to vulnerable student populations.

6. Expenditure Summary and Key Public Drivers

EXPENDITURES	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Certificated Salaries	69,103,332	29,932,033	99,035,366	67,762,922	24,265,989	92,028,911
Classified Salaries	23,371,941	11,306,403	34,678,344	20,737,167	9,881,666	30,618,833
Employee Benefits	34,728,295	24,678,600	59,406,895	30,938,506	21,779,533	52,718,039
Books and Supplies	810,807	4,157,241	4,968,048	1,104,716	4,449,208	5,553,924
Services and Other Operating Expenditures	24,037,530	40,572,923	64,610,453	25,003,508	33,846,501	58,850,009
Capital Outlay	0	716,211	716,211	0	220,701	220,701
Other Outgo (excluding Indirect)	83,412	-335,788	-252,376	83,412	0	83,412
Other Outgo (Indirect)	-1,162,158	336,956	-825,202	-1,129,568	304,366	-825,202
Total Expenditures	150,973,159	111,364,579	262,337,738	144,500,663	94,747,964	239,248,627

Key Drivers for the Public:

- Combined wages and benefits (certificated and classified) account for approximately \$175 million, representing over 73% of total expenditures districtwide. Within the unrestricted general fund, wages and benefits total approximately \$119 million, which constitutes roughly 82% of unrestricted expenditures.
- Health and retirement benefit contributions (STRS/PERS) are increasing
- Costs for special education and transportation are rising rapidly
- SRCS is actively working to streamline contracts and reduce reliance on non-public schools

7. Contributions to Restricted Programs

SRCS must transfer over **\$48 million** in unrestricted funds to cover restricted programs, primarily special education and maintenance. This reliance reflects ongoing pressure on the general fund and underscores the importance of improved efficiency in restricted programs.

8. Reserves, Fund Balance, and Cash Flow

SRCS is projected to end 2025-26 with a negative unrestricted fund balance of -\$11 million. The reserve requirement of 3% (\$7.2M) is not met in any year of the multiyear projection. Total available reserves drop to -4.61% in 2025-26 and worsen each year, should the conservative assumptions come to fruition.

To manage immediate cash needs, SRCS relies on the **County Treasury Line of Credit** and **inter-fund borrowing**. These temporary borrowing tools provide short-term liquidity but do not solve the ongoing structural imbalance. The district's cash position will continue to be monitored closely to ensure timely payroll and vendor payments.

Implications for the Public:

- Cash shortfalls require ongoing borrowing
- The district will be required to submit an updated fiscal recovery plan
- Long-term financial health depends on increased reserves, spending restraint, and stabilization of enrollment SRCS is projected to end 2025-26 with a negative unrestricted fund balance of -\$11 million. The reserve requirement of 3% (\$7.2M) is not met in any year of the multiyear projection. Total available reserves drop to -4.61% in 2025-26 and worsen each year.

Implications for the Public:

- Cash shortfalls require ongoing borrowing
- The district will be required to submit an updated fiscal recovery plan
- Long-term financial health depends on increased reserves, spending restraint, and stabilization of enrollment

9. Multiyear Fiscal Projections and Public Impacts

Year	Net Deficit	Ending Balance	Reserve %	Status
2025-26	-\$9.7 million	-\$2.2 million	-4.61%	Not Met
2026-27	-\$6.8 million	-\$9 million	-7.25%	Not Met
2027-28	-\$5.4 million	-\$14.5 million	-9.75%	Not Met

These projections indicate that SRCS is in **structural deficit**, spending more than it receives each year. Without action, this trajectory may result in state oversight or emergency intervention. This reinforces the importance of the Fiscal Stabilization Advisory Committee and the continued commitment from the Governing Board for focused resources.

10. Fiscal Stabilization Advisory Committee

The district's Fiscal Stabilization Advisory Committee will resume meeting in the coming months. This committee serves in an advisory capacity to the Superintendent and plays a vital role in supporting fiscal transparency.

The committee will include representation from key stakeholder groups, including:

- Parents and guardians
- Students
- Staff and labor partners
- Community members
- District and site administration

The committee's charge is to review fiscal data, provide feedback on stabilization strategies, and support the Superintendent with recommendations on budget alignment efforts. Its work will be especially critical as the district continues efforts to close structural deficits and restore reserve levels.

11. Conclusion

Santa Rosa City Schools remains committed to thoughtful and strategic action to address its current fiscal condition. Through the resumption of the Fiscal Stabilization Advisory Committee, collaboration with labor partners, and sustained guidance from the Sonoma County Office of Education, the district is positioned to recover.

Future adjustments will be guided by student needs, equity priorities, and prudent financial stewardship. A conservative approach to budget forecasting ensures that SRCS will remain responsive to changes in the state budget and enrollment trends.

The path forward will not be without difficult decisions, but SRCS is prepared and united in its goal to stabilize and strengthen our financial future.

Appendix

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: Santa Rosa City Schools

Date: June 4, 2025

Adoption Date: June 25, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: Santa Rosa City Hall Council Chambers

Date: June 11, 2025

Time: 6:00 pm

Contact person for additional information on the budget reports:

Name: Joel Dontos

Title: Executive Director of Fiscal Services

Telephone: (707) 890-3800

E-mail: jdontos@srcs.k12.ca.us

Criteria and Standards Review Summary

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

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

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
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 06/25/2025
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



Resolution No. 2024/25-134
Date: June 25, 2025

**RESOLUTION OF THE BOARD OF EDUCATION OF THE CITY OF
SANTA ROSA ELEMENTARY SCHOOL DISTRICT AND THE CITY OF
SANTA ROSA HIGH SCHOOL DISTRICT**

WHEREAS, AB 1200 (State 1991, Ch. 1213, effective January 1, 1992) provides that adopted budgets shall be approved by the Board of Education either as a single adoption process by July 1, or a dual adoption process by July 1 and September 1; and

WHEREAS, the Santa Rosa City School Districts have elected to participate in the Single Budget Adoption which continues the timelines used in the pilot budget process; and

WHEREAS, on April 26, 1983, the Board of Education approved Resolutions E-439 and H-578 combining the City of Santa Rosa Elementary School District and the City of Santa Rosa High School District for certain budget and other purposes under Education Code Sections 35110 through 35113; and

WHEREAS, the Combined Adoption Budget is presented to the Board on June 25, 2025, in accordance with the above-referenced legal actions;

NOW, THEREFORE BE IT RESOLVED to approve as presented, the 2025/26 combined Adoption Budget of the City of Santa Rosa Elementary School District and the City of Santa Rosa High School District; and

BE IT FURTHER RESOLVED that the 2024/25 ending balance of the City of Santa Rosa Elementary School District and the City of Santa Rosa High School District be transferred to the Combined District Budget.

PASSED AND ADOPTED by the Board of Education of the Santa Rosa City Schools on June 25, 2025.

Roxanne McNally,
Board President

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	165,825,752.00	3,409,039.00	169,234,791.00	169,839,192.00	3,409,035.00	173,248,227.00	2.4%
2) Federal Revenue		8100-8299	0.00	9,706,426.80	9,706,426.80	0.00	8,749,627.00	8,749,627.00	-9.9%
3) Other State Revenue		8300-8599	6,806,253.61	20,612,924.83	27,419,178.44	6,806,253.00	18,126,741.00	24,932,994.00	-9.1%
4) Other Local Revenue		8600-8799	7,652,877.01	17,569,653.07	25,222,530.08	7,146,694.00	14,323,321.00	21,470,015.00	-14.9%
5) TOTAL, REVENUES			180,284,882.62	51,298,043.70	231,582,926.32	183,792,139.00	44,608,724.00	228,400,863.00	-1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	69,103,332.32	29,932,033.21	99,035,365.53	67,762,922.00	24,265,989.00	92,028,911.00	-7.1%
2) Classified Salaries		2000-2999	23,371,941.18	11,306,402.76	34,678,343.94	20,737,167.00	9,881,666.00	30,618,833.00	-11.7%
3) Employee Benefits		3000-3999	34,728,295.09	24,678,599.62	59,406,894.71	30,938,506.00	21,779,533.00	52,718,039.00	-11.3%
4) Books and Supplies		4000-4999	810,806.87	4,157,241.12	4,968,047.99	1,104,716.00	4,449,208.00	5,553,924.00	11.8%
5) Services and Other Operating Expenditures		5000-5999	24,037,529.89	40,572,923.40	64,610,453.29	25,003,508.00	33,846,501.00	58,850,009.00	-8.9%
6) Capital Outlay		6000-6999	0.00	716,211.06	716,211.06	0.00	220,701.00	220,701.00	-69.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	83,412.00	(335,788.00)	(252,376.00)	83,412.00	0.00	83,412.00	-133.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,162,158.47)	336,956.12	(825,202.35)	(1,129,568.00)	304,366.00	(825,202.00)	0.0%
9) TOTAL, EXPENDITURES			150,973,158.88	111,364,579.29	262,337,738.17	144,500,663.00	94,747,964.00	239,248,627.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,311,723.74	(60,066,535.59)	(30,754,811.85)	39,291,476.00	(50,139,240.00)	(10,847,764.00)	-64.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,793,772.42)	51,879,511.42	1,085,739.00	(47,325,610.00)	48,411,349.00	1,085,739.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,482,048.68)	(8,187,024.17)	(29,669,072.85)	(8,034,134.00)	(1,727,891.00)	(9,762,025.00)	-67.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,541,117.24	7,543,785.21	-79.7%
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)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,541,117.24	7,543,785.21	-79.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,541,117.24	7,543,785.21	-79.7%
2) Ending Balance, June 30 (E + F1e)			(2,997,332.03)	10,541,117.24	7,543,785.21	(11,031,466.03)	8,813,226.24	(2,218,239.79)	-129.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	354,954.07	0.00	354,954.07	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	983.00	983.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,540,134.24	10,540,134.24	0.00	8,813,226.24	8,813,226.24	-16.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,389,036.10)	0.00	(3,389,036.10)	(11,031,466.03)	0.00	(11,031,466.03)	225.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	45,514,930.79	(27,630,605.98)	17,884,324.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	(333,681.00)	0.00	(333,681.00)				
b) in Banks		9120	3,000.00	0.00	3,000.00				
c) in Revolving Cash Account		9130	36,750.00	0.00	36,750.00				
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	234,993.98	546,403.52	781,397.50				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	354,954.07	0.00	354,954.07				
7) Prepaid Expenditures		9330	0.00	983.00	983.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			45,810,947.84	(27,083,219.46)	18,727,728.38				
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	(2,931,885.36)	0.00	(2,931,885.36)				
2) Due to Grantor Governments		9590	0.00	686,597.02	686,597.02				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(2,931,885.36)	686,597.02	(2,245,288.34)				
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)			48,742,833.20	(27,769,816.48)	20,973,016.72				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	53,241,581.00	0.00	53,241,581.00	56,586,088.00	0.00	56,586,088.00	6.3%
Education Protection Account State Aid - Current Year		8012	2,421,032.00	0.00	2,421,032.00	2,357,004.00	0.00	2,357,004.00	-2.6%
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	485,203.00	0.00	485,203.00	485,203.00	0.00	485,203.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	105,796,822.00	0.00	105,796,822.00	110,296,822.00	0.00	110,296,822.00	4.3%
Unsecured Roll Taxes		8042	3,920,360.00	0.00	3,920,360.00	3,920,360.00	0.00	3,920,360.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,254,948.00	0.00	3,254,948.00	3,254,948.00	0.00	3,254,948.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,373,385.00	0.00	5,373,385.00	5,373,385.00	0.00	5,373,385.00	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)	
Community Redevelopment Funds (SB 617/699/1992)		8047	4,430,849.00	0.00	4,430,849.00	1,290,000.00	0.00	1,290,000.00	-70.9%
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			178,924,180.00	0.00	178,924,180.00	183,563,810.00	0.00	183,563,810.00	2.6%
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	(13,098,428.00)	0.00	(13,098,428.00)	(13,724,618.00)	0.00	(13,724,618.00)	4.8%
Property Taxes Transfers		8097	0.00	3,409,039.00	3,409,039.00	0.00	3,409,035.00	3,409,035.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			165,825,752.00	3,409,039.00	169,234,791.00	169,839,192.00	3,409,035.00	173,248,227.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,191,593.00	4,191,593.00	0.00	4,191,593.00	4,191,593.00	0.0%
Special Education Discretionary Grants		8182	0.00	307,829.67	307,829.67	0.00	307,831.00	307,831.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	301,514.00	301,514.00	0.00	273,998.00	273,998.00	-9.1%
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		2,307,306.06	2,307,306.06		2,505,122.00	2,505,122.00	8.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		505,923.21	505,923.21		505,920.00	505,920.00	0.0%
Title III, Immigrant Student Program	4201	8290		44,852.15	44,852.15		44,853.00	44,853.00	0.0%
Title III, English Learner Program	4203	8290		167,086.50	167,086.50		167,086.00	167,086.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	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		1,171,503.28	1,171,503.28		481,792.00	481,792.00	-58.9%
Career and Technical Education	3500-3599	8290		217,838.00	217,838.00		217,837.00	217,837.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	490,980.93	490,980.93	0.00	53,595.00	53,595.00	-89.1%
TOTAL, FEDERAL REVENUE			0.00	9,706,426.80	9,706,426.80	0.00	8,749,627.00	8,749,627.00	-9.9%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		294,407.00	294,407.00		294,407.00	294,407.00	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	684,893.00	0.00	684,893.00	684,892.00	0.00	684,892.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,295,343.61	1,165,003.00	3,460,346.61	2,295,344.00	1,165,003.00	3,460,347.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,271,767.75	1,271,767.75		1,271,767.00	1,271,767.00	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		11,352.77	11,352.77		11,353.00	11,353.00	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		842,041.45	842,041.45		842,044.00	842,044.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,841,553.00	1,841,553.00		1,841,553.00	1,841,553.00	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	3,826,017.00	15,186,799.86	19,012,816.86	3,826,017.00	12,700,614.00	16,526,631.00	-13.1%
TOTAL, OTHER STATE REVENUE			6,806,253.61	20,612,924.83	27,419,178.44	6,806,253.00	18,126,741.00	24,932,994.00	-9.1%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	709,536.96	0.00	709,536.96	682,784.00	0.00	682,784.00	-3.8%
Interest		8660	597,364.51	0.00	597,364.51	398,683.00	0.00	398,683.00	-33.3%
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	101,000.00	0.00	101,000.00	111,000.00	0.00	111,000.00	9.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,174,675.92	0.00	3,174,675.92	3,174,677.00	0.00	3,174,677.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,070,299.62	3,796,829.07	6,867,128.69	2,779,550.00	2,281,927.00	5,061,477.00	-26.3%

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)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		13,772,824.00	13,772,824.00		12,041,394.00	12,041,394.00	-12.6%
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			7,652,877.01	17,569,653.07	25,222,530.08	7,146,694.00	14,323,321.00	21,470,015.00	-14.9%
TOTAL, REVENUES			180,284,882.62	51,298,043.70	231,582,926.32	183,792,139.00	44,608,724.00	228,400,863.00	-1.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,915,367.09	23,012,015.82	75,927,382.91	53,047,911.00	18,103,573.00	71,151,484.00	-6.3%
Certificated Pupil Support Salaries		1200	6,737,561.04	3,602,020.01	10,339,581.05	5,847,170.00	3,546,159.00	9,393,329.00	-9.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,214,207.63	2,266,290.63	10,480,498.26	7,793,758.00	1,839,640.00	9,633,398.00	-8.1%
Other Certificated Salaries		1900	1,236,196.56	1,051,706.75	2,287,903.31	1,074,083.00	776,617.00	1,850,700.00	-19.1%
TOTAL, CERTIFICATED SALARIES			69,103,332.32	29,932,033.21	99,035,365.53	67,762,922.00	24,265,989.00	92,028,911.00	-7.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	257,116.86	3,820,942.57	4,078,059.43	1,285,742.00	2,676,267.00	3,962,009.00	-2.8%
Classified Support Salaries		2200	6,246,062.07	3,991,063.25	10,237,125.32	4,685,775.00	3,945,110.00	8,630,885.00	-15.7%
Classified Supervisors' and Administrators' Salaries		2300	3,481,489.22	903,630.88	4,385,120.10	3,216,278.00	926,730.00	4,143,008.00	-5.5%
Clerical, Technical and Office Salaries		2400	8,708,418.85	686,518.39	9,394,937.24	7,650,157.00	586,246.00	8,236,403.00	-12.3%
Other Classified Salaries		2900	4,678,854.18	1,904,247.67	6,583,101.85	3,899,215.00	1,747,313.00	5,646,528.00	-14.2%
TOTAL, CLASSIFIED SALARIES			23,371,941.18	11,306,402.76	34,678,343.94	20,737,167.00	9,881,666.00	30,618,833.00	-11.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,712,434.25	15,538,319.82	27,250,754.07	12,441,955.00	13,531,595.00	25,973,550.00	-4.7%
PERS		3201-3202	6,088,064.40	2,730,511.00	8,818,575.40	5,123,263.00	2,679,100.00	7,802,363.00	-11.5%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	2,962,941.76	1,159,273.25	4,122,215.01	2,582,045.00	1,112,219.00	3,694,264.00	-10.4%
Unemployment Insurance		3401-3402	12,191,632.21	4,132,602.51	16,324,234.72	9,371,451.00	3,418,754.00	12,790,205.00	-21.6%
Workers' Compensation		3501-3502	48,183.44	17,645.44	65,828.88	43,520.00	16,649.00	60,169.00	-8.6%
OPEB, Allocated		3601-3602	1,465,886.25	540,553.45	2,006,439.70	1,317,506.00	507,224.00	1,824,730.00	-9.1%
OPEB, Active Employees		3701-3702	(1,171,398.21)	16,541.80	(1,154,856.41)	(1,233,332.00)	0.00	(1,233,332.00)	6.8%
Other Employee Benefits		3751-3752	1,430,550.99	543,152.35	1,973,703.34	1,292,098.00	513,992.00	1,806,090.00	-8.5%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,728,295.09	24,678,599.62	59,406,894.71	30,938,506.00	21,779,533.00	52,718,039.00	-11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	420,394.04	420,394.04	0.00	520,093.00	520,093.00	23.7%
Books and Other Reference Materials		4200	52,559.53	206,217.73	258,777.26	36,131.00	180,235.00	216,366.00	-16.4%
Materials and Supplies		4300	692,368.81	3,152,971.06	3,845,339.87	1,018,504.00	3,092,981.00	4,111,485.00	6.9%
Noncapitalized Equipment		4400	65,878.53	377,658.29	443,536.82	50,081.00	655,899.00	705,980.00	59.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			810,806.87	4,157,241.12	4,968,047.99	1,104,716.00	4,449,208.00	5,553,924.00	11.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	11,287,014.13	29,057,137.51	40,344,151.64	12,628,362.00	25,289,013.00	37,917,375.00	-6.0%
Travel and Conferences		5200	214,934.80	380,837.99	595,772.79	149,058.00	342,500.00	491,558.00	-17.5%
Dues and Memberships		5300	78,445.07	16,017.75	94,462.82	66,664.00	15,129.00	81,793.00	-13.4%
Insurance		5400 - 5450	3,429,119.21	0.00	3,429,119.21	3,779,119.00	0.00	3,779,119.00	10.2%
Operations and Housekeeping Services		5500	4,938,098.89	0.00	4,938,098.89	4,482,495.00	0.00	4,482,495.00	-9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	860,962.64	1,162,649.26	2,023,611.90	935,559.00	1,091,080.00	2,026,639.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,911,288.95	9,917,143.75	12,828,432.70	2,658,641.00	7,069,642.00	9,728,283.00	-24.2%
Communications		5900	317,666.20	39,137.14	356,803.34	303,610.00	39,137.00	342,747.00	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,037,529.89	40,572,923.40	64,610,453.29	25,003,508.00	33,846,501.00	58,850,009.00	-8.9%
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	3,841.03	3,841.03	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	712,370.03	712,370.03	0.00	220,701.00	220,701.00	-69.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	716,211.06	716,211.06	0.00	220,701.00	220,701.00	-69.2%
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	5,491.00	0.00	5,491.00	5,491.00	0.00	5,491.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	77,921.00	0.00	77,921.00	77,921.00	0.00	77,921.00	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	(335,788.00)	(335,788.00)	0.00	0.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			83,412.00	(335,788.00)	(252,376.00)	83,412.00	0.00	83,412.00	-133.1%
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	(336,956.12)	336,956.12	0.00	(304,366.00)	304,366.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(825,202.35)	0.00	(825,202.35)	(825,202.00)	0.00	(825,202.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,162,158.47)	336,956.12	(825,202.35)	(1,129,568.00)	304,366.00	(825,202.00)	0.0%
TOTAL, EXPENDITURES			150,973,158.88	111,364,579.29	262,337,738.17	144,500,663.00	94,747,964.00	239,248,627.00	-8.8%
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	1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	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			(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(50,793,772.42)	51,879,511.42	1,085,739.00	(47,325,610.00)	48,411,349.00	1,085,739.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	165,825,752.00	3,409,039.00	169,234,791.00	169,839,192.00	3,409,035.00	173,248,227.00	2.4%
2) Federal Revenue		8100-8299	0.00	9,706,426.80	9,706,426.80	0.00	8,749,627.00	8,749,627.00	-9.9%
3) Other State Revenue		8300-8599	6,806,253.61	20,612,924.83	27,419,178.44	6,806,253.00	18,126,741.00	24,932,994.00	-9.1%
4) Other Local Revenue		8600-8799	7,652,877.01	17,569,653.07	25,222,530.08	7,146,694.00	14,323,321.00	21,470,015.00	-14.9%
5) TOTAL, REVENUES			180,284,882.62	51,298,043.70	231,582,926.32	183,792,139.00	44,608,724.00	228,400,863.00	-1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		70,454,168.26	82,673,897.96	153,128,066.22	72,492,358.00	69,931,734.00	142,424,092.00	-7.0%
2) Instruction - Related Services	2000-2999		26,287,357.48	5,956,963.53	32,244,321.01	21,892,352.00	5,369,212.00	27,261,564.00	-15.5%
3) Pupil Services	3000-3999		23,983,412.45	14,870,280.77	38,853,693.22	21,139,498.00	12,179,069.00	33,318,567.00	-14.2%
4) Ancillary Services	4000-4999		3,070,351.60	347,731.36	3,418,082.96	3,021,118.00	157,680.00	3,178,798.00	-7.0%
5) Community Services	5000-5999		1,484,241.36	0.00	1,484,241.36	1,472,657.00	0.00	1,472,657.00	-0.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,944,785.70	569,753.47	15,514,539.17	14,767,111.00	479,984.00	15,247,095.00	-1.7%
8) Plant Services	8000-8999		10,665,430.03	7,281,740.20	17,947,170.23	9,632,157.00	6,630,285.00	16,262,442.00	-9.4%
9) Other Outgo	9000-9999	Except 7600-7699	83,412.00	(335,788.00)	(252,376.00)	83,412.00	0.00	83,412.00	-133.1%
10) TOTAL, EXPENDITURES			150,973,158.88	111,364,579.29	262,337,738.17	144,500,663.00	94,747,964.00	239,248,627.00	-8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			29,311,723.74	(60,066,535.59)	(30,754,811.85)	39,291,476.00	(50,139,240.00)	(10,847,764.00)	-64.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,085,739.00	0.00	1,085,739.00	1,085,739.00	0.00	1,085,739.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,879,511.42)	51,879,511.42	0.00	(48,411,349.00)	48,411,349.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,793,772.42)	51,879,511.42	1,085,739.00	(47,325,610.00)	48,411,349.00	1,085,739.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(21,482,048.68)	(8,187,024.17)	(29,669,072.85)	(8,034,134.00)	(1,727,891.00)	(9,762,025.00)	-67.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,541,117.24	7,543,785.21	-79.7%

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)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,541,117.24	7,543,785.21	-79.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,484,716.65	18,728,141.41	37,212,858.06	(2,997,332.03)	10,541,117.24	7,543,785.21	-79.7%
2) Ending Balance, June 30 (E + F1e)			(2,997,332.03)	10,541,117.24	7,543,785.21	(11,031,466.03)	8,813,226.24	(2,218,239.79)	-129.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	36,750.00	0.00	36,750.00	0.00	0.00	0.00	-100.0%
Stores		9712	354,954.07	0.00	354,954.07	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	0.00	983.00	983.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,540,134.24	10,540,134.24	0.00	8,813,226.24	8,813,226.24	-16.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(3,389,036.10)	0.00	(3,389,036.10)	(11,031,466.03)	0.00	(11,031,466.03)	225.5%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	514,025.93	1.93
6300	Lottery: Instructional Materials	875,750.45	1,029,734.45
6331	CA Community Schools Partnership Act - Planning Grant	11,601.72	.72
6383	Golden State Pathways Program	561,264.37	318,540.37
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,009,387.61	1,970,798.61
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	5,316.38	5,316.38
7029	Child Nutrition: Food Service Staff Training Funds	23,405.46	19,951.46
7339	Dual Enrollment Opportunities	427,865.46	227,372.46
7412	A-G Access/Success Grant	128,701.48	4,636.48
7413	A-G Learning Loss Mitigation Grant	65,771.12	24,106.12
7415	Classified School Employee Summer Assistance Program	367,765.00	735,530.00
7810	Other Restricted State	70,431.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	396,536.00
9010	Other Restricted Local	4,478,848.26	4,080,701.26
Total, Restricted Balance		10,540,134.24	8,813,226.24

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection SRCS 2025-26 Budget Combined	Fund 01 Projection# 26529
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	173,248,227.00	1.98%	176,671,177.00	0.74%	177,978,770.00
2. Federal Revenues	8100-8299	8,749,627.00	0.00%	8,749,627.00	0.00%	8,749,627.00
3. Other State Revenues	8300-8599	24,932,994.00	0.57%	25,075,174.27	0.92%	25,305,375.53
4. Other Local Revenues	8600-8799	21,470,015.00	-8.83%	19,575,129.66	0.04%	19,583,121.02
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	0.00%	1,085,739.00	0.00%	1,085,739.00
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 A5)		229,486,602.00	0.73%	231,156,846.93	0.67%	232,702,632.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		92,028,911.00	---	92,028,911.00	---	91,611,246.34
b. Step & Column Adjustment		---	---	1,357,813.20	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,775,477.86)	---	(178,746.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,028,911.00	-0.45%	91,611,246.34	-0.20%	91,432,499.44
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		30,618,833.00	---	30,618,833.00	---	29,919,580.72
b. Step & Column Adjustment		---	---	442,308.06	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,141,560.34)	---	(87.10)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	30,618,833.00	-2.28%	29,919,580.72	0.00%	29,919,493.62
3. Employee Benefits	3000-3999	52,718,039.00	-0.61%	52,396,399.59	0.03%	52,414,055.69
4. Books and Supplies	4000-4999	5,553,924.00	2.14%	5,672,742.56	-15.42%	4,797,859.85
5. Services and Other Operating Expenditures	5000-5999	58,850,009.00	-0.36%	58,640,728.87	2.05%	59,845,757.79
6. Capital Outlay	6000-6999	220,701.00	0.00%	220,701.00	-2.07%	216,143.41
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(825,202.00)	-33.37%	(549,826.00)	0.09%	(550,319.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		239,248,627.00	-0.52%	237,994,985.08	0.07%	238,158,902.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(9,762,025.00)	---	(6,838,138.15)	---	(5,456,270.25)

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
SRCS 2025-26 Budget
Combined

Fund 01
Projection# 26529

Description	Object Codes	2025-26 Projected Year Totals (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. Beginning Fund Balance	9791-9795	7,543,785.21	-129.40%	(2,218,239.79)	308.27%	(9,056,377.94)
2. Ending Fund Balance		(2,218,239.79)	---	(9,056,377.94)	---	(14,512,648.19)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	8,813,226.24	-6.88%	8,207,074.45	5.97%	8,697,158.48
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	(11,031,466.03)	56.49%	(17,263,452.39)	34.44%	(23,209,806.67)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	(11,031,466.03)	---	(17,263,452.39)	---	(23,209,806.67)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		(11,031,466.03)	---	(17,263,452.39)	---	(23,209,806.67)
4. Total Available Reserves - by Percent		-4.61%	---	-7.25%	---	-9.75%
F. RECOMMENDED RESERVES						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		239,248,627.00	---	237,994,985.08	---	238,158,902.80
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		239,248,627.00	---	237,994,985.08	---	238,158,902.80

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
SRCS 2025-26 Budget
Combined

Fund 01
Projection# 26529

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
d. Reserve Standard Percentage Level		3.00%	---	3.00%	---	3.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		7,177,458.81	---	7,139,849.55	---	7,144,767.08
f. Reserve Standard - By Amount		0.00	---	0.00	---	0.00
g. Reserve Standard (Greater of F1e or F1f)		7,177,458.81	---	7,139,849.55	---	7,144,767.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		NOT MET	---	NOT MET	---	NOT MET

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
SRCS 2025-26 Budget
Unrestricted

Fund 01
Projection# 26529

Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	169,839,192.00	2.02%	173,262,142.00	0.75%	174,569,735.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,806,253.00	1.08%	6,879,689.64	1.00%	6,948,709.30
4. Other Local Revenues	8600-8799	7,146,694.00	-0.10%	7,139,590.66	0.11%	7,147,582.02
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	0.00%	1,085,739.00	0.00%	1,085,739.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(48,411,349.00)	5.62%	(51,131,582.01)	0.61%	(51,441,904.76)
6.Total(Sum lines A1 thru A5)		136,466,529.00	0.56%	137,235,579.29	0.78%	138,309,860.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		67,762,922.00	---	67,762,922.00	---	67,248,707.90
b. Step & Column Adjustment		---	---	993,823.27	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,508,037.37)	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,762,922.00	-0.76%	67,248,707.90	0.00%	67,248,707.90
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		20,737,167.00	---	20,737,167.00	---	19,899,617.57
b. Step & Column Adjustment		---	---	294,083.02	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(1,131,632.45)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	20,737,167.00	-4.04%	19,899,617.57	0.00%	19,899,617.57
3. Employee Benefits	3000-3999	30,938,506.00	-1.30%	30,535,633.38	0.18%	30,589,529.08
4. Books and Supplies	4000-4999	1,104,716.00	2.23%	1,129,361.78	2.77%	1,160,645.10
5. Services and Other Operating Expenditures	5000-5999	25,003,508.00	1.57%	25,396,035.02	2.77%	26,099,505.19
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	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,129,568.00)	-26.95%	(825,202.00)	0.00%	(825,202.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		144,500,663.00	-0.71%	143,467,565.65	0.55%	144,256,214.84
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(8,034,134.00)	---	(6,231,986.36)	---	(5,946,354.28)

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
SRCS 2025-26 Budget
Unrestricted

Fund 01
Projection# 26529

Description	Object Codes	2025-26	% Change	2026-27	% Change	2027-28
		Projected Year Totals (A)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
D. FUND BALANCE						
1. Beginning Fund Balance	9791-9795	(2,997,332.03)	268.04%	(11,031,466.03)	56.49%	(17,263,452.39)
2. Ending Fund Balance		(11,031,466.03)	---	(17,263,452.39)	---	(23,209,806.67)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	(11,031,466.03)	56.49%	(17,263,452.39)	34.44%	(23,209,806.67)
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	(11,031,466.03)	---	(17,263,452.39)	---	(23,209,806.67)
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	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 Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		(11,031,466.03)	---	(17,263,452.39)	---	(23,209,806.67)

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection SRCS 2025-26 Budget Restricted	Fund 01 Projection# 26529
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Description	Object Codes	2025-26 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	3,409,035.00	0.00%	3,409,035.00	0.00%	3,409,035.00
2. Federal Revenues	8100-8299	8,749,627.00	0.00%	8,749,627.00	0.00%	8,749,627.00
3. Other State Revenues	8300-8599	18,126,741.00	0.38%	18,195,484.63	0.89%	18,356,666.23
4. Other Local Revenues	8600-8799	14,323,321.00	-13.18%	12,435,539.00	0.00%	12,435,539.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	48,411,349.00	5.62%	51,131,582.01	0.61%	51,441,904.76
6.Total(Sum lines A1 thru A5)		93,020,073.00	0.97%	93,921,267.64	0.50%	94,392,771.99
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		24,265,989.00	---	24,265,989.00	---	24,362,538.44
b. Step & Column Adjustment		---	---	363,989.93	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(267,440.49)	---	(178,746.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,265,989.00	0.40%	24,362,538.44	-0.73%	24,183,791.54
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		9,881,666.00	---	9,881,666.00	---	10,019,963.15
b. Step & Column Adjustment		---	---	148,225.04	---	0.00
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(9,927.89)	---	(87.10)
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	9,881,666.00	1.40%	10,019,963.15	0.00%	10,019,876.05
3. Employee Benefits	3000-3999	21,779,533.00	0.37%	21,860,766.21	-0.17%	21,824,526.61
4. Books and Supplies	4000-4999	4,449,208.00	2.12%	4,543,380.78	-19.94%	3,637,214.75
5. Services and Other Operating Expenditures	5000-5999	33,846,501.00	-1.78%	33,244,693.85	1.51%	33,746,252.60
6. Capital Outlay	6000-6999	220,701.00	0.00%	220,701.00	-2.07%	216,143.41
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	304,366.00	-9.52%	275,376.00	-0.18%	274,883.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
11. Total (Sum lines B1-B10)		94,747,964.00	-0.23%	94,527,419.43	-0.66%	93,902,687.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)		(1,727,891.00)	---	(606,151.79)	---	490,084.03

Santa Rosa City Schools
49-40253-0000000

Multiyear Projection
SRCS 2025-26 Budget
Restricted

Fund 01
Projection# 26529

Description	Object Codes	2025-26 Projected Year Totals (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. Beginning Fund Balance	9791-9795	10,541,117.24	-16.39%	8,813,226.24	-6.88%	8,207,074.45
2. Ending Fund Balance		8,813,226.24	---	8,207,074.45	---	8,697,158.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	8,813,226.24	-6.88%	8,207,074.45	5.97%	8,697,158.48
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
E. AVAILABLE RESERVES						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Santa Rosa City Schools 49-40253-0000000	Multiyear Projection SRCS 2025-26 Budget Assumptions	Fund 01 Projection# 26529
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Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
State Rates			
State Categorical COLA	2.4300%	3.5200%	3.4200%
Special Education COLA	2.4300%	3.5200%	3.4200%
California CPI	2.9200%	2.7000%	2.7700%
California Lottery - Base	\$191.00	\$191.00	\$191.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$82.00	\$82.00	\$82.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	2.4300%	3.5200%	3.4200%
Interest Rate Trend for 10-Year Treasuries	4.4900%	4.4100%	4.5000%
Applied Change Rate		-1.7817%	2.0408%
STRS Rate Change	19.1000%	19.1000%	19.1000%
Applied Change Rate		0.0000%	0.0000%
PERS Rate Change	27.4000%	27.5000%	27.8000%
Applied Change Rate		0.3650%	1.0909%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
LCFF Sources - State Aid, Current Year	\$56,617,578.00	\$56,448,525.00	\$53,957,047.00
LCFF Sources - Education Protection Account, Current Year	\$2,357,306.00	\$2,296,224.00	\$2,234,300.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
LCFF Sources - Local Revenue, ERAF Adjustments	\$0.00	\$0.00	\$0.00
LCFF Sources - Charter In-Lieu of Property Tax Transfer	\$(13,733,989.00)	\$(14,603,325.00)	\$(15,242,330.00)
Certificated Staff Step & Column	1.5000%	1.5000%	0.0000%
Certificated COLA	0.0000%	0.0000%	0.0000%
Certificated COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Staff Step	1.5000%	1.5000%	0.0000%
Classified COLA	0.0000%	0.0000%	0.0000%
Classified COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA - One-time Off Schedule Bonus %	0.0000%	0.0000%	0.0000%
Certificated Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
Classified Health & Welfare Percent Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Local Rates			
Certificated OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Classified OASDI/Classified Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Active Employees Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%
Community Redevelopment Funds, % Adjustment	0.0000%	0.0000%	0.0000%
Community Redevelopment Funds, \$ Adjustment	\$(3,140,849.00)	\$0.00	\$0.00

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
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User-defined Rates and Values

Description	2025-26 Base Year	2026-27 Year 2	2027-28 Year 3
Other Adjustments			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	169,839,192.00	2.02%	173,262,142.00	0.75%	174,569,735.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,806,253.00	1.08%	6,879,689.64	1.00%	6,948,709.30
4. Other Local Revenues	8600-8799	7,146,694.00	-0.10%	7,139,590.66	0.11%	7,147,582.02
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	0.00%	1,085,739.00	0.00%	1,085,739.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(48,411,349.00)	5.62%	(51,131,582.01)	0.61%	(51,441,904.76)
6. Total (Sum lines A1 thru A5c)		136,466,529.00	0.56%	137,235,579.29	0.78%	138,309,860.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,762,922.00		67,248,707.90
b. Step & Column Adjustment				993,823.27		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,508,037.37)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,762,922.00	-0.76%	67,248,707.90	0.00%	67,248,707.90
2. Classified Salaries						
a. Base Salaries				20,737,167.00		19,899,617.57
b. Step & Column Adjustment				294,083.02		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,131,632.45)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,737,167.00	-4.04%	19,899,617.57	0.00%	19,899,617.57
3. Employee Benefits	3000-3999	30,938,506.00	-1.30%	30,535,633.38	0.18%	30,589,529.08
4. Books and Supplies	4000-4999	1,104,716.00	2.23%	1,129,361.78	2.77%	1,160,645.10
5. Services and Other Operating Expenditures	5000-5999	25,003,508.00	1.57%	25,396,035.02	2.77%	26,099,505.19
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	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,129,568.00)	-26.95%	(825,202.00)	0.00%	(825,202.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		144,500,663.00	-0.71%	143,467,565.65	0.55%	144,256,214.84

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,034,134.00)		(6,231,986.36)		(5,946,354.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		(2,997,332.03)		(11,031,466.03)		(17,263,452.39)
2. Ending Fund Balance (Sum lines C and D1)		(11,031,466.03)		(17,263,452.39)		(23,209,806.67)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(11,031,466.03)		(17,263,452.39)		(23,209,806.67)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(11,031,466.03)		(17,263,452.39)		(23,209,806.67)
E. AVAILABLE RESERVES						
1. General Fund						
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	(11,031,466.03)		(17,263,452.39)		(23,209,806.67)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	612,706.16		628,706.00		645,706.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		(10,418,759.87)		(16,634,746.39)		(22,564,100.67)
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.						
See Attached						

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	3,409,035.00	0.00%	3,409,035.00	0.00%	3,409,035.00
2. Federal Revenues	8100-8299	8,749,627.00	0.00%	8,749,627.00	0.00%	8,749,627.00
3. Other State Revenues	8300-8599	18,126,741.00	0.38%	18,195,484.63	0.89%	18,356,666.23
4. Other Local Revenues	8600-8799	14,323,321.00	-13.18%	12,435,539.00	0.00%	12,435,539.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	48,411,349.00	5.62%	51,131,582.01	0.61%	51,441,904.76
6. Total (Sum lines A1 thru A5c)		93,020,073.00	0.97%	93,921,267.64	0.50%	94,392,771.99
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,265,989.00		24,362,538.44
b. Step & Column Adjustment				363,989.93		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(267,440.49)		(178,746.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,265,989.00	0.40%	24,362,538.44	-0.73%	24,183,791.54
2. Classified Salaries						
a. Base Salaries				9,881,666.00		10,019,963.15
b. Step & Column Adjustment				148,225.04		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,927.89)		(87.10)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,881,666.00	1.40%	10,019,963.15	0.00%	10,019,876.05
3. Employee Benefits	3000-3999	21,779,533.00	0.37%	21,860,766.21	-0.17%	21,824,526.61
4. Books and Supplies	4000-4999	4,449,208.00	2.12%	4,543,380.78	-19.94%	3,637,214.75
5. Services and Other Operating Expenditures	5000-5999	33,846,501.00	-1.78%	33,244,693.85	1.51%	33,746,252.60
6. Capital Outlay	6000-6999	220,701.00	0.00%	220,701.00	-2.07%	216,143.41
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	304,366.00	-9.52%	275,376.00	-0.18%	274,883.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		94,747,964.00	-0.23%	94,527,419.43	-0.66%	93,902,687.96
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,727,891.00)		(606,151.79)		490,084.03

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)		10,541,117.24		8,813,226.24		8,207,074.45
2. Ending Fund Balance (Sum lines C and D1)		8,813,226.24		8,207,074.45		8,697,158.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,813,226.24		8,207,074.45		8,697,158.48
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)		8,813,226.24		8,207,074.45		8,697,158.48
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.						
See Attached						

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	173,248,227.00	1.98%	176,671,177.00	0.74%	177,978,770.00
2. Federal Revenues	8100-8299	8,749,627.00	0.00%	8,749,627.00	0.00%	8,749,627.00
3. Other State Revenues	8300-8599	24,932,994.00	0.57%	25,075,174.27	0.92%	25,305,375.53
4. Other Local Revenues	8600-8799	21,470,015.00	-8.83%	19,575,129.66	0.04%	19,583,121.02
5. Other Financing Sources						
a. Transfers In	8900-8929	1,085,739.00	0.00%	1,085,739.00	0.00%	1,085,739.00
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)		229,486,602.00	0.73%	231,156,846.93	0.67%	232,702,632.55
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				92,028,911.00		91,611,246.34
b. Step & Column Adjustment				1,357,813.20		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,775,477.86)		(178,746.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	92,028,911.00	-0.45%	91,611,246.34	-0.20%	91,432,499.44
2. Classified Salaries						
a. Base Salaries				30,618,833.00		29,919,580.72
b. Step & Column Adjustment				442,308.06		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,141,560.34)		(87.10)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,618,833.00	-2.28%	29,919,580.72	0.00%	29,919,493.62
3. Employee Benefits	3000-3999	52,718,039.00	-0.61%	52,396,399.59	0.03%	52,414,055.69
4. Books and Supplies	4000-4999	5,553,924.00	2.14%	5,672,742.56	-15.42%	4,797,859.85
5. Services and Other Operating Expenditures	5000-5999	58,850,009.00	-0.36%	58,640,728.87	2.05%	59,845,757.79
6. Capital Outlay	6000-6999	220,701.00	0.00%	220,701.00	-2.07%	216,143.41
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	83,412.00	0.00%	83,412.00	0.00%	83,412.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(825,202.00)	-33.37%	(549,826.00)	0.09%	(550,319.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		239,248,627.00	-0.52%	237,994,985.08	0.07%	238,158,902.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,762,025.00)		(6,838,138.15)		(5,456,270.25)

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)		7,543,785.21		(2,218,239.79)		(9,056,377.94)
2. Ending Fund Balance (Sum lines C and D1)		(2,218,239.79)		(9,056,377.94)		(14,512,648.19)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,813,226.24		8,207,074.45		8,697,158.48
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(11,031,466.03)		(17,263,452.39)		(23,209,806.67)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(2,218,239.79)		(9,056,377.94)		(14,512,648.19)
E. AVAILABLE RESERVES						
1. General Fund						
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	(11,031,466.03)		(17,263,452.39)		(23,209,806.67)
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	612,706.16		628,706.00		645,706.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		(10,418,759.87)		(16,634,746.39)		(22,564,100.67)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		-4.35%		-6.99%		-9.47%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): <hr/>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		11,069.06		10,670.06		10,319.42
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						
		239,248,627.00		237,994,985.08		238,158,902.80
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)						
		239,248,627.00		237,994,985.08		238,158,902.80
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)						
		7,177,458.81		7,139,849.55		7,144,767.08
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)						
		7,177,458.81		7,139,849.55		7,144,767.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		NO		NO		NO

Santa Rosa City Schools
49-40253-0000000

Cashflow Report
SRCS 2025-26 Budget
Base Year 2025-26

Fund 01
Projection# 26529

Object Range	Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
A. BEGINNING CASH	11,672,795.00	(15,178,223.67)	(31,016,268.74)	20,595,576.91	8,073,093.66	—	—	—	—
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019 58,943,092.00	4,871,325.42	5,455,176.77	5,258,255.09	301,821.83	724,341.17	—	58,943,092.00	—
Property Taxes	8020-8079 124,620,718.00	—	62,310,359.00	—	—	—	—	124,620,718.00	—
Miscellaneous Funds & LCFF Transfers	8080-8099 (10,315,583.00)	(2,323,113.75)	(1,119,224.58)	(1,202,778.13)	383,051.67	—	—	(10,315,583.00)	—
Federal Revenue	8100-8299 8,749,627.00	325,156.62	223,920.52	388,580.30	2,784,839.72	4,346,788.96	—	8,749,627.00	—
Other State Revenue	8300-8599 24,932,994.00	1,247,718.57	1,845,635.19	1,462,672.07	1,283,417.62	313,382.50	9,040,550.99	24,932,994.00	—
Other Local Revenue	8600-8799 21,470,015.00	1,207,055.82	2,064,405.63	1,327,936.38	1,209,988.63	3,500,000.00	—	21,470,015.00	—
Interfund Transfers in	8910-8929 1,085,739.00	—	—	—	1,085,739.00	—	—	1,085,739.00	—
All Other Financing Sources	8930-8999 0.00	—	—	—	—	—	—	—	—
TOTAL RECEIPTS	229,486,602.00	5,328,142.68	70,780,272.53	7,234,665.71	7,048,858.47	8,884,512.63	9,040,550.99	229,486,602.00	—
C. DISBURSEMENTS									
Certificated Salaries	1000-1999 92,028,911.00	8,347,022.23	8,107,747.06	8,540,282.94	9,175,282.43	—	—	92,028,911.00	—
Classified Salaries	2000-2999 30,618,833.00	3,113,935.32	2,669,962.24	2,703,642.95	2,406,640.27	—	—	30,618,833.00	—
Employee Benefits	3000-3999 52,718,039.00	4,100,000.00	4,100,000.00	4,100,000.00	1,958,392.90	—	9,040,550.99	52,718,039.00	—
Books and Supplies	4000-4999 5,553,924.00	299,608.86	387,285.10	470,316.24	270,500.00	948,817.17	—	5,553,924.00	—
Services	5000-5999 58,850,009.00	5,270,707.49	3,860,708.67	3,989,270.35	3,256,784.52	10,024,926.21	—	58,850,009.00	—
Capital Outlay	6000-6999 220,701.00	4,723.00	27,146.22	13,573.11	40,962.11	—	—	220,701.00	—
Other Outgo	7000-7499 (741,790.00)	30,190.85	15,577.59	(59,936.63)	(835,923.15)	—	—	(741,790.00)	—
Interfund Transfers Out	7600-7629 0.00	—	—	—	—	—	—	—	—
All Other Financing Uses	7630-7699 0.00	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS	239,248,627.00	21,166,187.75	19,168,426.88	19,757,148.96	16,272,639.08	10,973,743.38	9,040,550.99	239,248,627.00	—
E. NET INCREASE/DECREASE (B - C + D)	(9,762,025.00)	(15,838,045.07)	51,611,845.65	(12,522,483.25)	(7,223,780.61)	(2,089,230.75)	—	(12,912,712.70)	
F. ENDING CASH (A + E)		(31,016,268.74)	20,595,576.91	8,073,093.66	849,313.05	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(1,239,917.70)	

Santa Rosa City Schools 49-40253-0000000	<h3 style="margin: 0;">Cashflow Report</h3> <h2 style="margin: 0;">SRCS 2025-26 Budget</h2> <p style="margin: 0; font-size: small;">Base Year 2025-26</p>	Fund 01 Projection# 26529
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		Budget/Beg. Balance	2026 March	April	May	June	Accruals	Adjustments	TOTAL	Variance
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	0.00	—	—	—	—	—	—	—	
Accounts Receivable	9200-9299	0.00	—	—	—	—	—	—	9,002,997.21	
Due From Other Funds	9310	0.00	—	—	—	—	—	—	—	
Stores	9320	0.00	—	—	—	—	—	—	—	
Prepaid Expenditures	9330	0.00	—	—	—	—	—	—	—	
Other Current Assets	9340	0.00	—	—	—	—	—	—	—	
Deferred Outflows of Resources	9490	0.00	—	—	—	—	—	—	—	
SUBTOTAL		0.00	—	—	—	—	—	—	9,002,997.21	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	—	—	—	—	—	—	14,153,684.91	
Due To Other Funds	9610	0.00	—	—	—	(2,000,000.00)	—	—	(2,000,000.00)	
Current Loans	9640	0.00	—	—	—	—	—	—	—	
Unearned Revenues	9650	0.00	—	—	—	—	—	—	—	
Deferred Inflows of Resources	9690	0.00	—	—	—	—	—	—	—	
SUBTOTAL		0.00	—	—	—	(2,000,000.00)	—	—	12,153,684.91	
Nonoperating										
Suspense Clearing	9910	0.00	—	—	—	—	—	—	—	
TOTAL BALANCE SHEET ITEMS		0.00	—	—	—	2,000,000.00	—	—	(3,150,687.70)	
E. NET INCREASE/DECREASE (B - C + D)		(9,762,025.00)	(15,838,045.07)	51,611,845.65	(12,522,483.25)	(7,223,780.61)	(2,089,230.75)	—	(12,912,712.70)	
F. ENDING CASH (A + E)			(31,016,268.74)	20,595,576.91	8,073,093.66	849,313.05	—	—	—	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									(1,239,917.70)	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			11,672,795.00	12,817,451.64	(22,866,999.03)	(28,899,110.38)	(39,236,948.86)	(49,740,878.42)	2,516,595.15	(3,558,940.82)
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,827,469.97	2,488,740.10	6,776,214.17	6,074,413.05	6,074,413.05	6,758,521.71	6,074,413.05	4,257,986.62
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	62,310,359.00	0.00	0.00
Miscellaneous Funds	8080-8099		(374,795.69)	(204,434.01)	(1,572,489.89)	(1,047,982.43)	(1,047,982.43)	(1,047,982.43)	(1,047,982.43)	290,131.10
Federal Revenue	8100-8299		665,756.03	(6,516,859.24)	2,089,066.91	332,878.01	1,438,753.68	190,461.13	2,039,306.79	440,977.57
Other State Revenue	8300-8599		375,550.94	(1,027,823.62)	822,753.04	3,043,939.17	1,909,874.17	1,798,691.33	1,477,496.45	1,339,135.58
Other Local Revenue	8600-8799		617,897.62	1,139,997.16	2,063,229.66	1,546,508.01	1,488,441.17	1,547,095.99	2,258,849.96	1,498,608.97
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,111,878.87	(4,120,379.61)	10,178,773.89	9,949,755.81	9,863,499.64	71,557,146.73	10,802,083.82	7,826,839.84
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		745,434.18	7,813,254.54	7,923,689.24	8,162,964.41	8,365,428.01	8,475,862.70	8,181,370.19	8,190,573.08
Classified Salaries	2000-2999		1,114,525.52	2,274,979.29	2,565,858.21	2,924,098.55	2,731,199.90	2,786,313.80	2,633,219.64	2,694,457.30
Employee Benefits	3000-3999		973,700.63	3,828,034.47	4,100,000.00	4,100,000.00	4,100,000.00	4,117,360.01	4,100,000.00	4,100,000.00
Books and Supplies	4000-4999		261,286.80	858,762.62	507,927.29	539,281.71	230,963.28	289,247.40	224,576.27	265,351.26
Services	5000-5999		1,229,251.91	3,780,529.46	4,441,542.28	4,673,476.61	4,899,612.57	3,565,990.21	5,717,181.06	4,140,027.66
Capital Outlay	6000-6999		1,633.19	9,269.44	6,135.49	27,477.27	13,595.18	26,771.03	45,552.69	3,862.27
Other Outgo	7000-7499		3,560.59	(184,705.71)	31,155.18	16,986.99	26,630.26	38,128.01	124,694.90	51,851.12
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,329,392.82	18,380,124.11	19,576,307.69	20,444,285.54	20,367,429.20	19,299,673.16	21,026,594.75	19,446,122.69
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	362,170.59	0.00	4,335,160.41	156,691.25	0.00	0.00	4,148,974.96	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	362,170.59	0.00	4,335,160.41	156,691.25	0.00	0.00	4,148,974.96	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	13,183,946.95	969,737.96	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	13,183,946.95	969,737.96	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	362,170.59	(13,183,946.95)	3,365,422.45	156,691.25	0.00	0.00	4,148,974.96	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,144,656.64	(35,684,450.67)	(6,032,111.35)	(10,337,838.48)	(10,503,929.56)	52,257,473.57	(6,075,535.97)	(11,619,282.85)
F. ENDING CASH (A + E)			12,817,451.64	(22,866,999.03)	(28,899,110.38)	(39,236,948.86)	(49,740,878.42)	2,516,595.15	(3,558,940.82)	(15,178,223.67)
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		(15,178,223.67)	(31,016,268.74)	20,595,576.91	8,073,093.66				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	4,871,325.42	5,455,176.77	5,258,255.09	301,821.83	724,341.17	0.00	58,943,092.00	58,943,092.00
Property Taxes	8020-8079	0.00	62,310,359.00	0.00	0.00	0.00	0.00	124,620,718.00	124,620,718.00
Miscellaneous Funds	8080-8099	(2,323,113.75)	(1,119,224.58)	(1,202,778.13)	383,051.67	0.00	0.00	(10,315,583.00)	(10,315,583.00)
Federal Revenue	8100-8299	325,156.62	223,920.52	388,580.30	2,784,839.72	4,346,788.96	0.00	8,749,627.00	8,749,627.00
Other State Revenue	8300-8599	1,247,718.57	1,845,635.19	1,462,672.07	1,283,417.62	313,382.50	9,040,550.99	24,932,994.00	24,932,994.00
Other Local Revenue	8600-8799	1,207,055.82	2,064,405.63	1,327,936.38	1,209,988.63	3,500,000.00	0.00	21,470,015.00	21,470,015.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	1,085,739.00	0.00	0.00	1,085,739.00	1,085,739.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		5,328,142.68	70,780,272.53	7,234,665.71	7,048,858.47	8,884,512.63	9,040,550.99	229,486,602.00	229,486,602.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,347,022.23	8,107,747.06	8,540,282.94	9,175,282.43	0.00	0.00	92,028,911.01	92,028,911.00
Classified Salaries	2000-2999	3,113,935.32	2,669,962.24	2,703,642.95	2,406,640.27	0.00	0.00	30,618,832.99	30,618,833.00
Employee Benefits	3000-3999	4,100,000.00	4,100,000.00	4,100,000.00	1,958,392.90	0.00	9,040,550.99	52,718,039.00	52,718,039.00
Books and Supplies	4000-4999	299,608.86	387,285.10	470,316.24	270,500.00	948,817.17	0.00	5,553,924.00	5,553,924.00
Services	5000-5999	5,270,707.49	3,860,708.67	3,989,270.35	3,256,784.52	10,024,926.21	0.00	58,850,009.00	58,850,009.00
Capital Outlay	6000-6999	4,723.00	27,146.22	13,573.11	40,962.11	0.00	0.00	220,701.00	220,701.00
Other Outgo	7000-7499	30,190.85	15,577.59	(59,936.63)	(835,923.15)	0.00	0.00	(741,790.00)	(741,790.00)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		21,166,187.75	19,168,426.88	19,757,148.96	16,272,639.08	10,973,743.38	9,040,550.99	239,248,627.00	239,248,627.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	9,002,997.21	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	9,002,997.21	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	14,153,684.91	
Due To Other Funds	9610	0.00	0.00	0.00	(2,000,000.00)	0.00	0.00	(2,000,000.00)	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	(2,000,000.00)	0.00	0.00	12,153,684.91	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	2,000,000.00	0.00	0.00	(3,150,687.70)	
E. NET INCREASE/DECREASE (B - C + D)		(15,838,045.07)	51,611,845.65	(12,522,483.25)	(7,223,780.61)	(2,089,230.75)	0.00	(12,912,712.70)	(9,762,025.00)
F. ENDING CASH (A + E)		(31,016,268.74)	20,595,576.91	8,073,093.66	849,313.05				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(1,239,917.70)	

District: Santa Rosa City Schools
 CDS #: 70912 & 70920

**Adopted Budget
 2025-26 Budget Attachment**

Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		2024-25 Budget	Objects 9780/9789/9790 <i>(Exclude all non-spendable, restricted & committed funds)</i>
Form	Fund		
01	General Fund	(\$11,031,466.03)	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$612,706.16	Form 17
Total Assigned and Unassigned Ending Fund Balances		(\$10,418,759.87)	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$7,177,458.81	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		(\$17,596,218.68)	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2024-25 Budget	Description of Need
01	General Fund	\$0.00	0
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	0
Insert Lines above as needed			
Total of Substantiated Needs		\$0.00	

Remaining Unsubstantiated Balance (\$17,596,218.68)

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

SONOMA COUNTY OFFICE OF EDUCATION



AB 2756 REPORTING REQUIREMENTS

District: Santa Rosa City Schools

Please check one:

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

- 2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

- 3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

Signature: Joel Dontos

Date: 6/25/2025

Executive Director of Fiscal Services

*Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education*

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	1,256,476.30	1,256,476.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,256,476.30	1,256,476.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,256,476.30	1,256,476.30	0.0%
2) Ending Balance, June 30 (E + F1e)			1,256,476.30	1,256,476.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,256,476.30	1,256,476.30	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	1,256,476.30		
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			1,256,476.30		
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)			1,256,476.30		
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	1,256,476.30	1,256,476.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,256,476.30	1,256,476.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,256,476.30	1,256,476.30	0.0%
2) Ending Balance, June 30 (E + F1e)			1,256,476.30	1,256,476.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,256,476.30	1,256,476.30	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	1,256,476.30	1,256,476.30
Total, Restricted Balance		1,256,476.30	1,256,476.30

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	21,217,945.00	21,939,778.00	3.4%
2) Federal Revenue		8100-8299	32,369.93	32,372.00	0.0%
3) Other State Revenue		8300-8599	1,606,232.84	1,349,386.00	-16.0%
4) Other Local Revenue		8600-8799	432,386.55	421,356.00	-2.6%
5) TOTAL, REVENUES			23,288,934.32	23,742,892.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,514,057.73	11,394,673.00	-1.0%
2) Classified Salaries		2000-2999	2,913,335.94	2,953,114.00	1.4%
3) Employee Benefits		3000-3999	5,239,619.63	5,186,034.00	-1.0%
4) Books and Supplies		4000-4999	605,884.63	438,994.00	-27.5%
5) Services and Other Operating Expenditures		5000-5999	3,216,431.89	2,868,951.00	-10.8%
6) Capital Outlay		6000-6999	7,265.50	7,330.00	0.9%
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	509,649.35	509,649.00	0.0%
9) TOTAL, EXPENDITURES			24,006,244.67	23,358,745.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(717,310.35)	384,147.00	-153.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	585,739.00	585,739.00	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	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(585,739.00)	(585,740.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,303,049.35)	(201,593.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,382,733.27	3,079,683.92	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,382,733.27	3,079,683.92	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,382,733.27	3,079,683.92	-29.7%
2) Ending Balance, June 30 (E + F1e)			3,079,683.92	2,878,090.92	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,234,624.32	1,721,472.32	-23.0%
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	843,559.60	1,156,621.60	37.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3.00)	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,140,494.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	(228,179.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,500.00		
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			5,913,815.36		
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	414.79		
2) Due to Grantor Governments		9590	35,756.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,170.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			5,877,644.57		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	8,565,939.00	8,697,258.00	1.5%
Education Protection Account State Aid - Current Year		8012	339,982.00	339,982.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	12,312,024.00	12,902,538.00	4.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,217,945.00	21,939,778.00	3.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	32,369.93	32,372.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			32,369.93	32,372.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	34,053.00	34,053.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	317,973.42	337,753.00	6.2%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	872,122.00	798,275.00	-8.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	180,290.00	179,305.00	-0.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	201,794.42	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,606,232.84	1,349,386.00	-16.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	375,853.13	375,853.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	56,533.42	45,503.00	-19.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			432,386.55	421,356.00	-2.6%
TOTAL, REVENUES			23,288,934.32	23,742,892.00	1.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,922,326.17	9,797,931.00	-1.3%
Certificated Pupil Support Salaries		1200	598,591.97	602,563.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	726,023.02	726,850.00	0.1%
Other Certificated Salaries		1900	267,116.57	267,329.00	0.1%
TOTAL, CERTIFICATED SALARIES			11,514,057.73	11,394,673.00	-1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	546,737.36	581,152.00	6.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	617,059.80	620,754.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	376,006.71	376,008.00	0.0%
Clerical, Technical and Office Salaries		2400	869,517.48	868,953.00	-0.1%
Other Classified Salaries		2900	504,014.59	506,247.00	0.4%
TOTAL, CLASSIFIED SALARIES			2,913,335.94	2,953,114.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,894,311.22	1,823,294.00	-3.7%
PERS		3201-3202	742,924.52	760,884.00	2.4%
OASDI/Medicare/Alternative		3301-3302	463,889.50	469,639.00	1.2%
Health and Welfare Benefits		3401-3402	1,686,017.89	1,688,761.00	0.2%
Unemployment Insurance		3501-3502	7,107.01	7,140.00	0.5%
Workers' Compensation		3601-3602	214,750.56	215,569.00	0.4%
OPEB, Allocated		3701-3702	10,762.86	0.00	-100.0%
OPEB, Active Employees		3751-3752	219,856.07	220,747.00	0.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,239,619.63	5,186,034.00	-1.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	40,716.15	7,366.00	-81.9%
Books and Other Reference Materials		4200	13,363.27	11,536.00	-13.7%
Materials and Supplies		4300	416,325.32	187,308.00	-55.0%
Noncapitalized Equipment		4400	135,479.89	232,784.00	71.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			605,884.63	438,994.00	-27.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,124,617.00	571,439.00	-49.2%
Travel and Conferences		5200	8,964.58	7,092.00	-20.9%
Dues and Memberships		5300	1,725.00	1,960.00	13.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	290,090.90	341,368.00	17.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,453,280.42	1,453,541.00	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	336,166.27	491,933.00	46.3%
Communications		5900	1,587.72	1,618.00	1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,216,431.89	2,868,951.00	-10.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	7,265.50	7,330.00	0.9%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,265.50	7,330.00	0.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	509,649.35	509,649.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			509,649.35	509,649.00	0.0%
TOTAL, EXPENDITURES			24,006,244.67	23,358,745.00	-2.7%
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					
Other Authorized Interfund Transfers Out		7619	585,739.00	585,739.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			585,739.00	585,739.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	(1.00)	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(1.00)	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(585,739.00)	(585,740.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	21,217,945.00	21,939,778.00	3.4%
2) Federal Revenue		8100-8299	32,369.93	32,372.00	0.0%
3) Other State Revenue		8300-8599	1,606,232.84	1,349,386.00	-16.0%
4) Other Local Revenue		8600-8799	432,386.55	421,356.00	-2.6%
5) TOTAL, REVENUES			23,288,934.32	23,742,892.00	1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,953,095.00	15,271,097.00	-4.3%
2) Instruction - Related Services	2000-2999		3,226,032.50	3,186,831.00	-1.2%
3) Pupil Services	3000-3999		1,273,744.74	1,285,081.00	0.9%
4) Ancillary Services	4000-4999		94,170.38	104,801.00	11.3%
5) Community Services	5000-5999		258,476.52	258,478.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,955,825.35	1,955,825.00	0.0%
8) Plant Services	8000-8999		1,244,900.18	1,296,632.00	4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,006,244.67	23,358,745.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(717,310.35)	384,147.00	-153.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	585,739.00	585,739.00	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	(1.00)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(585,739.00)	(585,740.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,303,049.35)	(201,593.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,382,733.27	3,079,683.92	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,382,733.27	3,079,683.92	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,382,733.27	3,079,683.92	-29.7%
2) Ending Balance, June 30 (E + F1e)			3,079,683.92	2,878,090.92	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,234,624.32	1,721,472.32	-23.0%
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	843,559.60	1,156,621.60	37.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3.00)	New

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,010,836.16	702,110.16
6266	Educator Effectiveness, FY 2021-22	81,749.18	81,749.18
6300	Lottery: Instructional Materials	202,095.71	203,419.71
6546	Mental Health-Related Services	43,729.00	43,729.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	520,698.91	520,698.91
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	358,769.55	153,019.55
7311	Classified School Employee Professional Development Block Grant	4,702.63	4,702.63
7810	Other Restricted State	6,774.00	6,774.00
9010	Other Restricted Local	5,269.18	5,269.18
Total, Restricted Balance		2,234,624.32	1,721,472.32

French American Charter 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 6,030,670.00	\$ 6,247,630.00	\$ 6,461,032.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 302,965.00	\$ 302,965.00	\$ 302,965.00
Other Local Revenue*	8600-8799	\$ 141,526.00	\$ 141,526.00	\$ 141,526.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 6,475,161.00	\$ 6,692,121.00	\$ 6,905,523.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 3,190,272.00	\$ 3,285,980.16	\$ 3,384,559.56
Classified Salaries	2000-2999	\$ 672,829.00	\$ 693,013.87	\$ 713,804.29
Employee Benefits	3000-3999	\$ 1,191,384.00	\$ 1,227,125.52	\$ 1,263,939.29
Books and Supplies	4000-4999	\$ 149,033.00	\$ 153,503.99	\$ 158,109.11
Services and Other Operating Expenditures	5000-5999	\$ 842,592.00	\$ 867,869.76	\$ 893,905.85
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 460,388.00	\$ 474,199.64	\$ 488,425.63
TOTAL EXPENDITURES		\$ 6,506,498.00	\$ 6,701,692.94	\$ 6,902,743.73
NET INCREASE (DECREASE) IN FUND BALANCE				
		\$ (31,337.00)	\$ (9,571.94)	\$ 2,779.27
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,098,327.17	\$ 1,066,990.17	\$ 1,057,418.23
Ending Balance		\$ 1,066,990.17	\$ 1,057,418.23	\$ 1,060,197.50

Cesar Chavez Language Academy 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 10,360,285.00	\$ 10,864,298.00	\$ 11,235,650.00
Federal Revenue	8100-8299	\$ 32,370.00	\$ 32,370.00	\$ 32,370.00
Other State Revenue	8300-8599	\$ 663,419.00	\$ 650,812.28	\$ 650,812.28
Other Local Revenue	8600-8799	\$ 182,631.00	\$ 182,631.00	\$ 182,631.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 11,238,705.00	\$ 11,730,111.28	\$ 12,101,463.28
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 5,064,260.00	\$ 5,216,187.80	\$ 5,372,673.43
Classified Salaries	2000-2999	\$ 1,657,465.00	\$ 1,707,188.95	\$ 1,758,404.62
Employee Benefits	3000-3999	\$ 2,667,513.00	\$ 2,747,538.39	\$ 2,829,964.54
Books and Supplies	4000-4999	\$ 230,130.00	\$ 237,033.90	\$ 244,144.92
Services and Other Operating Expenditures	5000-5999	\$ 1,059,104.00	\$ 1,090,877.12	\$ 1,123,603.43
Capital Outlay	6000-6999	\$ 7,330.00	\$ 7,549.90	\$ 7,776.40
Other Outgo	7000-7999	\$ 490,000.00	\$ 504,700.00	\$ 519,841.00
TOTAL EXPENDITURES		\$ 11,175,802.00	\$ 11,511,076.06	\$ 11,856,408.34
NET INCREASE (DECREASE) IN FUND BALANCE		\$ 62,903.00	\$ 219,035.22	\$ 245,054.94
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 1,054,722.79	\$ 1,117,625.79	\$ 1,336,661.01
Ending Balance		\$ 1,117,625.79	\$ 1,336,661.01	\$ 1,581,715.95

Arts Charter 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 4,201,313.00	\$ 4,356,424.00	\$ 4,505,323.00
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 293,368.00	\$ 293,368.00	\$ 293,368.00
Other Local Revenue	8600-8799	\$ 45,154.00	\$ 45,154.00	\$ 45,154.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 4,539,835.00	\$ 4,694,946.00	\$ 4,843,845.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 2,442,836.00	\$ 2,516,121.08	\$ 2,516,121.08
Classified Salaries	2000-2999	\$ 529,371.00	\$ 545,252.13	\$ 545,252.13
Employee Benefits	3000-3999	\$ 1,053,288.00	\$ 1,084,886.64	\$ 1,084,886.64
Books and Supplies	4000-4999	\$ 24,005.00	\$ 24,725.15	\$ 24,725.15
Services and Other Operating Expenditures	5000-5999	\$ 672,802.00	\$ 692,986.06	\$ 692,986.06
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 4,722,302.00	\$ 4,863,971.06	\$ 4,863,971.06
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (182,467.00)	\$ (169,025.06)	\$ (20,126.06)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 386,881.45	\$ 204,414.45	\$ 35,389.39
Ending Balance		\$ 204,414.45	\$ 35,389.39	\$ 15,263.33

Accelerated Charter 2025/26 Budget Multi Year Projection (MYP)

		2025-26	2026-27	2027-28
REVENUES				
LCFF Sources	8010-8099	\$ 1,347,510.00	\$1,391,712	\$1,440,686
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 89,634.00	\$ 89,634.00	\$ 89,634.00
Other Local Revenue	8600-8799	\$ 52,045.00	\$ 52,045.00	\$ 52,045.00
Other Financing Sources	8900-8999	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 1,489,189.00	\$ 1,533,391.00	\$ 1,582,365.00
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 697,305.00	\$ 718,224.15	\$ 739,770.87
Classified Salaries	2000-2999	\$ 93,449.00	\$ 96,252.47	\$ 99,140.04
Employee Benefits	3000-3999	\$ 273,849.00	\$ 282,064.47	\$ 290,526.40
Books and Supplies	4000-4999	\$ 23,799.00	\$ 24,512.97	\$ 25,248.36
Services and Other Operating Expenditures	5000-5999	\$ 294,453.00	\$ 303,286.59	\$ 312,385.19
Capital Outlay	6000-6999	\$ -	\$ -	\$ -
Other Outgo	7000-7999	\$ 145,000.00	\$ 149,350.00	\$ 153,830.50
TOTAL EXPENDITURES		\$ 1,527,855.00	\$ 1,573,690.65	\$ 1,620,901.37
NET INCREASE (DECREASE) IN FUND BALANCE		\$ (38,666.00)	\$ (40,299.65)	\$ (38,536.37)
FUND BALANCE, RESERVES				
Beginning Fund Balance		\$ 539,749.65	\$ 501,083.65	\$ 460,784.00
Ending Balance		\$ 501,083.65	\$ 460,784.00	\$ 422,247.63

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	4,108,846.00	4,108,846.00	0.0%
4) Other Local Revenue		8600-8799	33,842.86	66,790.00	97.4%
5) TOTAL, REVENUES			4,142,688.86	4,175,636.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	469,181.54	469,181.00	0.0%
2) Classified Salaries		2000-2999	45,612.05	45,613.00	0.0%
3) Employee Benefits		3000-3999	156,033.13	156,032.00	0.0%
4) Books and Supplies		4000-4999	56,202.49	56,203.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,072,941.29	3,187,334.00	-21.7%
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	37,105.00	37,105.00	0.0%
9) TOTAL, EXPENDITURES			4,837,075.50	3,951,468.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(694,386.64)	224,168.00	-132.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(694,386.64)	224,168.00	-132.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,615,845.78	2,921,459.14	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,615,845.78	2,921,459.14	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,615,845.78	2,921,459.14	-19.2%
2) Ending Balance, June 30 (E + F1e)			2,921,459.14	3,145,627.14	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,911,626.37	3,069,004.37	5.4%
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	9,832.77	76,622.77	679.3%
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	2,939,061.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(57,372.00)		
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	1,180.00		
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			2,882,869.33		
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)			2,882,869.33		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	930,331.00	930,331.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	3,178,515.00	3,178,515.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,108,846.00	4,108,846.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	33,842.86	66,790.00	97.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,842.86	66,790.00	97.4%
TOTAL, REVENUES			4,142,688.86	4,175,636.00	0.8%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	267,977.00	267,977.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,288.42	183,288.00	0.0%
Other Certificated Salaries		1900	17,916.12	17,916.00	0.0%
TOTAL, CERTIFICATED SALARIES			469,181.54	469,181.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	4,391.92	4,392.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,084.74	10,085.00	0.0%
Other Classified Salaries		2900	31,135.39	31,136.00	0.0%
TOTAL, CLASSIFIED SALARIES			45,612.05	45,613.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	89,613.93	89,614.00	0.0%
PERS		3201-3202	12,425.91	12,427.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,451.97	27,451.00	0.0%
Health and Welfare Benefits		3401-3402	14,230.86	14,231.00	0.0%
Unemployment Insurance		3501-3502	255.76	255.00	-0.3%
Workers' Compensation		3601-3602	9,236.86	9,236.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,817.84	2,818.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			156,033.13	156,032.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	71.00	71.00	0.0%
Materials and Supplies		4300	50,430.73	50,431.00	0.0%
Noncapitalized Equipment		4400	5,700.76	5,701.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,202.49	56,203.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	3,570,604.25	2,684,997.00	-24.8%
Travel and Conferences		5200	669.96	670.00	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	9,650.00	9,650.00	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	492,017.08	492,017.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,072,941.29	3,187,334.00	-21.7%
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	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	37,105.00	37,105.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,105.00	37,105.00	0.0%
TOTAL, EXPENDITURES			4,837,075.50	3,951,468.00	-18.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,108,846.00	4,108,846.00	0.0%
4) Other Local Revenue		8600-8799	33,842.86	66,790.00	97.4%
5) TOTAL, REVENUES			4,142,688.86	4,175,636.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,465,762.52	3,580,156.00	-19.8%
2) Instruction - Related Services	2000-2999		299,066.75	299,067.00	0.0%
3) Pupil Services	3000-3999		444.87	444.00	-0.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,053.82	1,054.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		37,105.00	37,105.00	0.0%
8) Plant Services	8000-8999		33,642.54	33,642.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,837,075.50	3,951,468.00	-18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(694,386.64)	224,168.00	-132.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(694,386.64)	224,168.00	-132.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,615,845.78	2,921,459.14	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,615,845.78	2,921,459.14	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,615,845.78	2,921,459.14	-19.2%
2) Ending Balance, June 30 (E + F1e)			2,921,459.14	3,145,627.14	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,911,626.37	3,069,004.37	5.4%
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	9,832.77	76,622.77	679.3%
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
2600	Expanded Learning Opportunities Program	2,910,550.12	3,067,928.12
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	1,076.25	1,076.25
Total, Restricted Balance		2,911,626.37	3,069,004.37

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	4,079,535.00	4,079,535.00	0.0%
3) Other State Revenue		8300-8599	4,457,363.00	4,457,363.00	0.0%
4) Other Local Revenue		8600-8799	394,217.00	305,238.00	-22.6%
5) TOTAL, REVENUES			8,931,115.00	8,842,136.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,904,719.42	2,904,718.00	0.0%
3) Employee Benefits		3000-3999	1,794,166.78	1,794,167.00	0.0%
4) Books and Supplies		4000-4999	4,257,732.93	4,257,733.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	903,120.42	903,120.00	0.0%
6) Capital Outlay		6000-6999	109,533.47	109,533.00	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	278,448.00	278,448.00	0.0%
9) TOTAL, EXPENDITURES			10,247,721.02	10,247,719.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,316,606.02)	(1,405,583.00)	6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,316,606.02)	(1,405,583.00)	6.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,358,045.11	5,041,439.09	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,358,045.11	5,041,439.09	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,358,045.11	5,041,439.09	-20.7%
2) Ending Balance, June 30 (E + F1e)			5,041,439.09	3,635,856.09	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	1,054,528.44	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	3,986,710.65	3,635,856.09	-8.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,943,489.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(55,655.00)		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	200.00		
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	1,054,528.44		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,945,063.40		
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)			3,945,063.40		
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,079,535.00	4,079,535.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,079,535.00	4,079,535.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,457,363.00	4,457,363.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,457,363.00	4,457,363.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	225,404.00	225,404.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	77,489.00	77,489.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	88,979.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,345.00	2,345.00	0.0%
TOTAL, OTHER LOCAL REVENUE			394,217.00	305,238.00	-22.6%
TOTAL, REVENUES			8,931,115.00	8,842,136.00	-1.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,331,233.77	2,331,233.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	370,477.32	370,477.00	0.0%
Clerical, Technical and Office Salaries		2400	136,665.90	136,666.00	0.0%
Other Classified Salaries		2900	66,342.43	66,342.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,904,719.42	2,904,718.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	755,797.09	755,797.00	0.0%
OASDI/Medicare/Alternative		3301-3302	216,217.69	216,217.00	0.0%
Health and Welfare Benefits		3401-3402	731,459.08	731,460.00	0.0%
Unemployment Insurance		3501-3502	1,407.74	1,408.00	0.0%
Workers' Compensation		3601-3602	44,411.86	44,411.00	0.0%
OPEB, Allocated		3701-3702	1,728.94	1,729.00	0.0%
OPEB, Active Employees		3751-3752	43,144.38	43,145.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,794,166.78	1,794,167.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,538.86	33,539.00	0.0%
Noncapitalized Equipment		4400	108,551.99	108,552.00	0.0%
Food		4700	4,115,642.08	4,115,642.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,257,732.93	4,257,733.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,831.11	30,831.00	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	113,669.00	113,669.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,106.24	268,106.00	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	486,973.75	486,974.00	0.0%
Communications		5900	3,540.32	3,540.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			903,120.42	903,120.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	109,533.47	109,533.00	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			109,533.47	109,533.00	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	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	278,448.00	278,448.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			278,448.00	278,448.00	0.0%
TOTAL, EXPENDITURES			10,247,721.02	10,247,719.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,079,535.00	4,079,535.00	0.0%
3) Other State Revenue		8300-8599	4,457,363.00	4,457,363.00	0.0%
4) Other Local Revenue		8600-8799	394,217.00	305,238.00	-22.6%
5) TOTAL, REVENUES			8,931,115.00	8,842,136.00	-1.0%
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		9,855,017.08	9,855,015.00	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		278,448.00	278,448.00	0.0%
8) Plant Services	8000-8999		114,255.94	114,256.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,247,721.02	10,247,719.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,316,606.02)	(1,405,583.00)	6.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,316,606.02)	(1,405,583.00)	6.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,358,045.11	5,041,439.09	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,358,045.11	5,041,439.09	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,358,045.11	5,041,439.09	-20.7%
2) Ending Balance, June 30 (E + F1e)			5,041,439.09	3,635,856.09	-27.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	1,054,528.44	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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)	2,420,774.07	2,069,919.51
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,256,320.68	1,256,320.68
5810	Other Restricted Federal	8,877.00	8,877.00
7033	Child Nutrition: School Food Best Practices Apportionment	300,738.90	300,738.90
Total, Restricted Balance		3,986,710.65	3,635,856.09

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	9,403.00	-27.7%
5) TOTAL, REVENUES			13,000.00	9,403.00	-27.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	172,084.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			172,084.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(159,084.00)	9,403.00	-105.9%
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)			(159,084.00)	9,403.00	-105.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,222.71	153,138.71	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,222.71	153,138.71	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,222.71	153,138.71	-51.0%
2) Ending Balance, June 30 (E + F1e)			153,138.71	162,541.71	6.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	153,138.71	162,541.71	6.1%
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	326,914.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,289.00)		
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			321,625.30		
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)			321,625.30		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,000.00	9,403.00	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	9,403.00	-27.7%
TOTAL, REVENUES			13,000.00	9,403.00	-27.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	172,084.00	0.00	-100.0%
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			172,084.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			172,084.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	9,403.00	-27.7%
5) TOTAL, REVENUES			13,000.00	9,403.00	-27.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		172,084.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			172,084.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(159,084.00)	9,403.00	-105.9%
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)			(159,084.00)	9,403.00	-105.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,222.71	153,138.71	-51.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,222.71	153,138.71	-51.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,222.71	153,138.71	-51.0%
2) Ending Balance, June 30 (E + F1e)			153,138.71	162,541.71	6.1%
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					
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	153,138.71	162,541.71	6.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) 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	17,134.99	17,135.00	0.0%
5) TOTAL, REVENUES			17,134.99	17,135.00	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)			17,134.99	17,135.00	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)			17,134.99	17,135.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	578,436.17	595,571.16	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			578,436.17	595,571.16	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			578,436.17	595,571.16	3.0%
2) Ending Balance, June 30 (E + F1e)			595,571.16	612,706.16	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	595,571.16	612,706.16	2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	603,806.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	(8,235.00)		
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			595,571.16		
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)			595,571.16		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,134.99	17,135.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,134.99	17,135.00	0.0%
TOTAL, REVENUES			17,134.99	17,135.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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 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	17,134.99	17,135.00	0.0%
5) TOTAL, REVENUES			17,134.99	17,135.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,134.99	17,135.00	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)			17,134.99	17,135.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	578,436.17	595,571.16	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			578,436.17	595,571.16	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			578,436.17	595,571.16	3.0%
2) Ending Balance, June 30 (E + F1e)			595,571.16	612,706.16	2.9%
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					
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	595,571.16	612,706.16	2.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) 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	1,186,687.02	0.00	-100.0%
5) TOTAL, REVENUES			1,186,687.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,006,377.24	0.00	-100.0%
3) Employee Benefits		3000-3999	257,953.49	0.00	-100.0%
4) Books and Supplies		4000-4999	2,466,478.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,277,791.90	0.00	-100.0%
6) Capital Outlay		6000-6999	106,485,664.39	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			112,494,265.32	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(111,307,578.30)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,307,578.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,602,216.35	11,294,638.05	-90.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,602,216.35	11,294,638.05	-90.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,602,216.35	11,294,638.05	-90.8%
2) Ending Balance, June 30 (E + F1e)			11,294,638.05	11,294,638.05	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	2,154,481.43	2,154,481.43	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	9,140,156.62	9,140,156.62	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	79,046,608.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,036,186.00)		
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			77,010,422.67		
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	33,893.64		
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			33,893.64		
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)			76,976,529.03		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,186,687.02	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			1,186,687.02	0.00	-100.0%
TOTAL, REVENUES			1,186,687.02	0.00	-100.0%
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	901,216.24	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	105,161.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,006,377.24	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	150,375.71	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	49,099.64	0.00	-100.0%
Health and Welfare Benefits		3401-3402	31,436.26	0.00	-100.0%
Unemployment Insurance		3501-3502	503.56	0.00	-100.0%
Workers' Compensation		3601-3602	19,842.16	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,696.16	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			257,953.49	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,465,006.17	0.00	-100.0%
Noncapitalized Equipment		4400	1,001,472.13	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,466,478.30	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,563.96	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	875,667.01	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,399,560.93	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,277,791.90	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	287,733.20	0.00	-100.0%
Land Improvements		6170	143,797.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	100,330,108.05	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	5,669,844.73	0.00	-100.0%
Equipment Replacement		6500	54,181.41	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			106,485,664.39	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			112,494,265.32	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from 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	1,186,687.02	0.00	-100.0%
5) TOTAL, REVENUES			1,186,687.02	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		112,494,265.32	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			112,494,265.32	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(111,307,578.30)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,307,578.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	122,602,216.35	11,294,638.05	-90.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,602,216.35	11,294,638.05	-90.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,602,216.35	11,294,638.05	-90.8%
2) Ending Balance, June 30 (E + F1e)			11,294,638.05	11,294,638.05	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	2,154,481.43	2,154,481.43	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	9,140,156.62	9,140,156.62	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	2,154,481.43	2,154,481.43
Total, Restricted Balance		2,154,481.43	2,154,481.43

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	2,204,158.52	884,968.00	-59.9%
5) TOTAL, REVENUES			2,204,158.52	884,968.00	-59.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,613.16	23,614.00	0.0%
3) Employee Benefits		3000-3999	12,839.71	12,844.00	0.0%
4) Books and Supplies		4000-4999	340,089.23	281,546.00	-17.2%
5) Services and Other Operating Expenditures		5000-5999	578,022.04	578,693.00	0.1%
6) Capital Outlay		6000-6999	81,542.75	72,192.00	-11.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	501,488.00	1,179,780.00	135.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,537,594.89	2,148,669.00	39.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			666,563.63	(1,263,701.00)	-289.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			666,563.63	(1,263,701.00)	-289.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,843,577.54	9,510,141.17	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,843,577.54	9,510,141.17	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,843,577.54	9,510,141.17	7.5%
2) Ending Balance, June 30 (E + F1e)			9,510,141.17	8,246,440.17	-13.3%
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	9,510,141.17	8,246,440.17	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	8,611,670.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(125,409.00)		
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			8,486,261.40		
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)			8,486,261.40		
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	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	302,717.52	0.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,901,441.00	884,968.00
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			2,204,158.52	884,968.00	-59.9%
TOTAL, REVENUES			2,204,158.52	884,968.00	-59.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	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	6,388.48	6,389.00	0.0%
Clerical, Technical and Office Salaries		2400	17,224.68	17,225.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,613.16	23,614.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,113.14	6,114.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,805.34	1,809.00	0.2%
Health and Welfare Benefits		3401-3402	4,190.84	4,191.00	0.0%
Unemployment Insurance		3501-3502	11.37	11.00	-3.3%
Workers' Compensation		3601-3602	351.85	352.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	367.17	367.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,839.71	12,844.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,733.52	6,390.00	-26.8%
Noncapitalized Equipment		4400	331,355.71	275,156.00	-17.0%
TOTAL, BOOKS AND SUPPLIES			340,089.23	281,546.00	-17.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1.80	52.00	2,788.9%
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	525,042.26	578,641.00	10.2%
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	52,977.98	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			578,022.04	578,693.00	0.1%
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	81,542.75	72,192.00	-11.5%
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			81,542.75	72,192.00	-11.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	501,488.00	1,179,780.00	135.3%
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)			501,488.00	1,179,780.00	135.3%
TOTAL, EXPENDITURES			1,537,594.89	2,148,669.00	39.7%
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					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,204,158.52	884,968.00	-59.9%
5) TOTAL, REVENUES			2,204,158.52	884,968.00	-59.9%
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		36,454.67	36,510.00	0.2%
8) Plant Services	8000-8999		999,652.22	932,379.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	501,488.00	1,179,780.00	135.3%
10) TOTAL, EXPENDITURES			1,537,594.89	2,148,669.00	39.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			666,563.63	(1,263,701.00)	-289.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			666,563.63	(1,263,701.00)	-289.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,843,577.54	9,510,141.17	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,843,577.54	9,510,141.17	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,843,577.54	9,510,141.17	7.5%
2) Ending Balance, June 30 (E + F1e)			9,510,141.17	8,246,440.17	-13.3%
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	9,510,141.17	8,246,440.17	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	9,510,141.17	8,246,440.17
Total, Restricted Balance		9,510,141.17	8,246,440.17

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	455.00	0.00	-100.0%
5) TOTAL, REVENUES			455.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			455.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			455.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	455.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	455.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	455.00	New
2) Ending Balance, June 30 (E + F1e)			455.00	455.00	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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,951.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,142.00)		
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			4,809.83		
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)			4,809.83		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	455.00	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			455.00	0.00	-100.0%
TOTAL, REVENUES			455.00	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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	455.00	0.00	-100.0%
5) TOTAL, REVENUES			455.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			455.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			455.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	455.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	455.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	455.00	New
2) Ending Balance, June 30 (E + F1e)			455.00	455.00	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	455.00	455.00	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
7710	State School Facilities Projects	455.00	455.00
Total, Restricted Balance		455.00	455.00

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	2,468,074.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,380.00	0.00	-100.0%
5) TOTAL, REVENUES			2,561,454.00	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	27,900.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	631,096.04	0.00	-100.0%
6) Capital Outlay		6000-6999	879,949.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	442,628.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,981,573.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			579,880.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			579,880.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,674,774.54	5,254,655.50	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,674,774.54	5,254,655.50	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,674,774.54	5,254,655.50	12.4%
2) Ending Balance, June 30 (E + F1e)			5,254,655.50	5,254,655.50	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	4,382,751.66	4,382,751.66	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	871,903.84	871,903.84	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,701,823.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	(68,558.00)		
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			5,633,265.43		
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	913,202.99		
6) TOTAL, LIABILITIES			913,202.99		
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)			4,720,062.44		
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	2,468,074.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,468,074.00	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	93,380.00	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			93,380.00	0.00	-100.0%
TOTAL, REVENUES			2,561,454.00	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%

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	2,900.00	0.00	-100.0%	
Noncapitalized Equipment		4400	25,000.00	0.00	-100.0%	
TOTAL, BOOKS AND SUPPLIES			27,900.00	0.00	-100.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	222,772.00	0.00	-100.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	408,324.04	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			631,096.04	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	879,949.00	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			879,949.00	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	439,328.00	0.00	-100.0%
Other Debt Service - Principal			7439	3,300.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				442,628.00	0.00	-100.0%
TOTAL, EXPENDITURES				1,981,573.04	0.00	-100.0%
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.0%
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF			7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.0%
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,468,074.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	93,380.00	0.00	-100.0%
5) TOTAL, REVENUES			2,561,454.00	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		1,538,945.04	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	442,628.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,981,573.04	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			579,880.96	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			579,880.96	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,674,774.54	5,254,655.50	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,674,774.54	5,254,655.50	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,674,774.54	5,254,655.50	12.4%
2) Ending Balance, June 30 (E + F1e)			5,254,655.50	5,254,655.50	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	4,382,751.66	4,382,751.66	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	871,903.84	871,903.84	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	4,382,751.66	4,382,751.66
Total, Restricted Balance		4,382,751.66	4,382,751.66

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,455,870.91	28,455,870.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,455,870.91	28,455,870.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,455,870.91	28,455,870.91	0.0%
2) Ending Balance, June 30 (E + F1e)			28,455,870.91	28,455,870.91	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					
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	28,455,870.91	28,455,870.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,455,870.91	28,455,870.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,455,870.91	28,455,870.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,455,870.91	28,455,870.91	0.0%
2) Ending Balance, June 30 (E + F1e)			28,455,870.91	28,455,870.91	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					
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	28,455,870.91	28,455,870.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184,901.00	2,184,901.00	0.0%
5) TOTAL, REVENUES			2,184,901.00	2,184,901.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,149,901.00	2,149,901.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,149,901.00	2,149,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,000.00	35,000.00	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	500,000.00	500,000.00	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			(500,000.00)	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(465,000.00)	(465,000.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,217,607.75	752,607.75	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,217,607.75	752,607.75	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,217,607.75	752,607.75	-38.2%
2) Ending Net Position, June 30 (E + F1e)			752,607.75	287,607.75	-61.8%
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	752,607.75	287,607.75	-61.8%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	875,442.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,166.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	139,342.32		
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			975,618.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			975,618.87		
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	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	2,149,901.00	2,149,901.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,184,901.00	2,184,901.00	0.0%
TOTAL, REVENUES			2,184,901.00	2,184,901.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	2,149,901.00	2,149,901.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,149,901.00	2,149,901.00	0.0%
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			2,149,901.00	2,149,901.00	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	500,000.00	500,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(500,000.00)	(500,000.00)	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,184,901.00	2,184,901.00	0.0%
5) TOTAL, REVENUES			2,184,901.00	2,184,901.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,149,901.00	2,149,901.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,149,901.00	2,149,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35,000.00	35,000.00	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	500,000.00	500,000.00	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			(500,000.00)	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(465,000.00)	(465,000.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,217,607.75	752,607.75	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,217,607.75	752,607.75	-38.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,217,607.75	752,607.75	-38.2%
2) Ending Net Position, June 30 (E + F1e)			752,607.75	287,607.75	-61.8%
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	752,607.75	287,607.75	-61.8%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	15,139.00	202.8%
5) TOTAL, REVENUES			5,000.00	15,139.00	202.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	15,139.00	202.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,000.00	15,139.00	202.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	173,472.89	178,472.89	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,472.89	178,472.89	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			173,472.89	178,472.89	2.9%
2) Ending Net Position, June 30 (E + F1e)			178,472.89	193,611.89	8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	175,942.89	175,942.89	0.0%
c) Unrestricted Net Position		9790	2,530.00	17,669.00	598.4%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	191,081.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,470.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			188,611.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			188,611.68		
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	5,000.00	15,139.00	202.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	15,139.00	202.8%
TOTAL, REVENUES			5,000.00	15,139.00	202.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	15,139.00	202.8%
5) TOTAL, REVENUES			5,000.00	15,139.00	202.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,000.00	15,139.00	202.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,000.00	15,139.00	202.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	173,472.89	178,472.89	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,472.89	178,472.89	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			173,472.89	178,472.89	2.9%
2) Ending Net Position, June 30 (E + F1e)			178,472.89	193,611.89	8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	175,942.89	175,942.89	0.0%
c) Unrestricted Net Position		9790	2,530.00	17,669.00	598.4%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	175,942.89	175,942.89
Total, Restricted Net Position		175,942.89	175,942.89

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)	11,499.59	11,499.59	12,062.13	11,069.06	11,069.06	11,731.47
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)	11,499.59	11,499.59	12,062.13	11,069.06	11,069.06	11,731.47
5. District Funded County Program ADA						
a. County Community Schools	2.76	2.76	2.76	2.55	2.55	2.55
b. Special Education-Special Day Class	36.58	36.58	36.58	36.58	36.58	36.58
c. Special Education-NPS/LCI	8.98	8.98	8.98	8.98	8.98	8.98
d. Special Education Extended Year	5.44	5.44	5.44	5.44	5.44	5.44
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)	53.76	53.76	53.76	53.55	53.55	53.55
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,553.35	11,553.35	12,115.89	11,122.61	11,122.61	11,785.02
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
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	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91
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)	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91	1,699.91

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	(825,202.00)				
Other Sources/Uses Detail					1,085,739.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	509,649.00	0.00				
Other Sources/Uses Detail					0.00	585,739.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	37,105.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	278,448.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
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	825,202.00	(825,202.00)	1,085,739.00	1,085,739.00		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Redwood Empire Schools' Insurance Group: RESIG

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

Signed _____

Date of Meeting: June 25, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Joel Dontos

Title: Executive Director of Fiscal Services

Telephone: (707) 890-3800 x80210

E-mail: jdontos@srcs.k12.ca.us

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	11,069	
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	12,960	13,090		
Charter School	0			
Total ADA	12,960	13,090	N/A	Met
Second Prior Year (2023-24)				
District Regular	12,615	12,546		
Charter School	0			
Total ADA	12,615	12,546	0.5%	Met
First Prior Year (2024-25)				
District Regular	12,138	12,062		
Charter School	0	0		
Total ADA	12,138	12,062	0.6%	Met
Budget Year (2025-26)				
District Regular	11,731			
Charter School	0			
Total ADA	11,731			

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	15,062	15,040		
Charter School				
Total Enrollment	15,062	15,040	0.1%	Met
Second Prior Year (2023-24)				
District Regular	14,251	14,798		
Charter School				
Total Enrollment	14,251	14,798	N/A	Met
First Prior Year (2024-25)				
District Regular	13,024	12,559		
Charter School				
Total Enrollment	13,024	12,559	3.6%	Not Met
Budget Year (2025-26)				
District Regular	11,970			
Charter School				
Total Enrollment	11,970			

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)

Enrollment decline greater than projected.

- 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	11,720	15,040	
Charter School		0	
Total ADA/Enrollment	11,720	15,040	77.9%
Second Prior Year (2023-24)			
District Regular	11,745	14,798	
Charter School	0		
Total ADA/Enrollment	11,745	14,798	79.4%
First Prior Year (2024-25)			
District Regular	11,500	12,559	
Charter School			
Total ADA/Enrollment	11,500	12,559	91.6%
Historical Average Ratio:			83.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			83.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	11,069	11,970		
Charter School	0			
Total ADA/Enrollment	11,069	11,970	92.5%	Not Met
1st Subsequent Year (2026-27)				
District Regular	10,818	11,696		
Charter School				
Total ADA/Enrollment	10,818	11,696	92.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	10,495	11,345		
Charter School				
Total ADA/Enrollment	10,495	11,345	92.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Ratio is improving after the covid pandemic. These are based on current actual ratios. The ratios are still not projected to be or at where they were prior to the covid pandemic.

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)	12,115.89	11,785.02	11,481.12	11,171.50
b. Prior Year ADA (Funded)		12,115.89	11,785.02	11,481.12
c. Difference (Step 1a minus Step 1b)		(330.87)	(303.90)	(309.62)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.73%)	(2.58%)	(2.70%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		178,924,180.00	183,563,810.00	187,865,467.00
b1. COLA percentage		2.30%	3.02%	3.31%
b2. COLA amount (proxy for purposes of this criterion)		4,115,256.14	5,543,627.06	6,218,346.96
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.31%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(.43%)	.44%	.61%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.43% to 0.57%	-0.56% to 1.44%	-0.39% to 1.61%

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)	123,261,567.00	124,620,718.00	129,120,718.00	133,620,718.00
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)	178,924,180.00	183,563,810.00	187,865,467.00	189,812,065.11
District's Projected Change in LCFF Revenue:		2.59%	2.34%	1.04%
LCFF Revenue Standard		-1.43% to 0.57%	-0.56% to 1.44%	-0.39% to 1.61%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

These are our budget assumptions that include declining enrollment.

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)	120,990,019.36	140,773,501.30	85.9%	
Second Prior Year (2023-24)	116,987,670.98	141,433,813.09	82.7%	
First Prior Year (2024-25)	127,203,568.59	150,973,158.88	84.3%	
	Historical Average Ratio:		84.3%	
		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):		81.3% to 87.3%	81.3% to 87.3%	81.3% to 87.3%

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)	119,438,595.00	144,500,663.00	82.7%		Met
1st Subsequent Year (2026-27)	117,683,958.85	143,467,565.65	82.0%		Met
2nd Subsequent Year (2027-28)	117,737,854.55	144,256,214.84	81.6%		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):	.43%	.44%	.61%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.43% to 9.57%	-9.56% to 10.44%	-9.39% to 10.61%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.43% to 4.57%	-4.56% to 5.44%	-4.39% to 5.61%

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)	9,706,426.80		
Budget Year (2025-26)	8,749,627.00	(9.86%)	Yes
1st Subsequent Year (2026-27)	8,749,627.00	0.00%	No
2nd Subsequent Year (2027-28)	8,749,627.00	0.00%	No

Explanation:
(required if Yes)

Updated federal revenue projections in 2025-26 and in MYP.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	27,419,178.44		
Budget Year (2025-26)	24,932,994.00	(9.07%)	Yes
1st Subsequent Year (2026-27)	25,075,174.27	.57%	No
2nd Subsequent Year (2027-28)	25,305,375.53	.92%	No

Explanation:
(required if Yes)

Updated other state revenue projections in 2025-26 and in MYP including COLA.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	25,222,530.08		
Budget Year (2025-26)	21,470,015.00	(14.88%)	Yes
1st Subsequent Year (2026-27)	19,575,129.66	(8.83%)	Yes
2nd Subsequent Year (2027-28)	19,583,121.02	.04%	No

Explanation:
(required if Yes)

Updated local revenue projections in 2025-26 and in MYP.

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

First Prior Year (2024-25)	4,968,047.99		
Budget Year (2025-26)	5,553,924.00	11.79%	Yes
1st Subsequent Year (2026-27)	5,672,742.56	2.14%	No
2nd Subsequent Year (2027-28)	4,797,859.85	(15.42%)	Yes

Explanation:
(required if Yes)

Updated assumptions and projections for books and supplies in 2025-26 and in MYP.

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

First Prior Year (2024-25)	64,610,453.29		
Budget Year (2025-26)	58,850,009.00	(8.92%)	Yes
1st Subsequent Year (2026-27)	58,640,728.87	(.36%)	No
2nd Subsequent Year (2027-28)	59,845,757.79	2.05%	No

Explanation:
(required if Yes)

Updated assumptions and projections for services and other operating expenditures in 2025-26 and in MYP.

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)	62,348,135.32		
Budget Year (2025-26)	55,152,636.00	(11.54%)	Not Met
1st Subsequent Year (2026-27)	53,399,930.93	(3.18%)	Met
2nd Subsequent Year (2027-28)	53,638,123.55	.45%	Met

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

First Prior Year (2024-25)	69,578,501.28		
Budget Year (2025-26)	64,403,933.00	(7.44%)	Met
1st Subsequent Year (2026-27)	64,313,471.43	(.14%)	Met
2nd Subsequent Year (2027-28)	64,643,617.64	.51%	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)

Updated federal revenue projections in 2025-26 and in MYP.

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

Updated other state revenue projections in 2025-26 and in MYP including COLA.

Explanation:
Other Local Revenue

Updated local revenue projections in 2025-26 and in MYP.

(linked from 6B
if NOT met)

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

Explanation:

Books and Supplies

(linked from 6B
if NOT met)

Explanation:

Services and Other Exps

(linked from 6B
if NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	230,208,076.00			
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	230,208,076.00	6,906,242.28	7,021,394.00	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)	6,928,250.32	7,592,258.10	595,571.16
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,644,956.97	0.00	(3,389,036.10)
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)	14,573,207.29	7,592,258.10	(2,793,464.94)
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	230,941,723.02	253,075,270.09	262,337,738.17
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)	230,941,723.02	253,075,270.09	262,337,738.17
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.3%	3.0%	(1.1%)
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.1%	1.0%	(.4%)

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)	(3,023,920.64)	140,773,501.30	2.1%	Not Met
Second Prior Year (2023-24)	4,123,735.33	141,433,813.09	N/A	Met
First Prior Year (2024-25)	(21,482,048.68)	150,973,158.88	14.2%	Not Met
Budget Year (2025-26) (Information only)	(8,034,134.00)	144,500,663.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

One time revenues from stimulus funding and state revenues not continuing in 2024-25 and 2025-26 causing deficit to be greater.

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 (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	17,000,205.70	17,384,901.96	N/A	Met
Second Prior Year (2023-24)	11,373,115.64	14,360,981.32	N/A	Met
First Prior Year (2024-25)	18,272,830.15	18,484,716.65	N/A	Met
Budget Year (2025-26) (Information only)	(2,997,332.03)			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	849,313.05	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,069	10,670	10,319
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	239,248,627.00	237,994,985.08	238,158,902.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	239,248,627.00	237,994,985.08	238,158,902.80

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,177,458.81	7,139,849.55	7,144,767.08
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)	7,177,458.81	7,139,849.55	7,144,767.08

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	(11,031,466.03)	(17,263,452.39)	(23,209,806.67)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	612,706.16	628,706.00	645,706.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	(10,418,759.87)	(16,634,746.39)	(22,564,100.67)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	(4.35%)	(6.99%)	(9.47%)
District's Reserve Standard (Section 10B, Line 7):	7,177,458.81	7,139,849.55	7,144,767.08
Status:	Not Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Unrestricted ending fund balance is projected to be negative.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(51,879,511.42)			
Budget Year (2025-26)	(48,411,349.00)	(3,468,162.42)	(6.7%)	Met
1st Subsequent Year (2026-27)	(51,131,582.01)	2,720,233.01	5.6%	Met
2nd Subsequent Year (2027-28)	(51,441,904.76)	310,322.75	.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	1,085,739.00			
Budget Year (2025-26)	1,085,739.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	1,085,739.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	1,085,739.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
	Remaining		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases					
Certificates of Participation	14	40		7438	6,300,000
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans	25	21		7438 7439	4,049,360
Compensated Absences					

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

PG&E OBF	7	40		7439	2,339,664
TOTAL:					12,689,024

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
	Leases			
Certificates of Participation	241,343	238,775	235,718	235,718
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans	227,046	227,046	227,046	227,046
Compensated Absences				
Other Long-term Commitments (continued):				
PG&E OBF	447,319	447,319	447,319	447,319
Total Annual Payments:	915,708	913,140	910,083	910,083
Has total annual payment increased over prior year (2024-25)?		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?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

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:

Employed for 15 years receive cap until 65 with employee paying balance above cap.

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability

32,005,317.00

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

0.00

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

32,005,317.00

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)
	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	841,564.00	841,564.00	841,564.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	200.00	200.00	200.00

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

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

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

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:

Employee dental

3. Self-Insurance Liabilities

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

	1,900,000.00
	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	2,352,133.00	2,352,133.00	2,352,133.00
b. Amount contributed (funded) for self-insurance programs	2,352,133.00	2,352,133.00	2,352,133.00

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	907	756	756	756

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.

Compensation for 2025-26 and future years.
--

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

998,107		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

7. Amount included for any tentative salary schedule increases

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

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

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

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

No	No	No
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No

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	547	434	434	434

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.

Compensation for 2025-26 and future years.
--

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	336,465		
		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?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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			
3.	Percent change in step & column over prior year			

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

1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	153	138	138	138

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.

Compensation for 2025-26 and future years.

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

203,054			
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)	
0	0	0	

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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

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)

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 25, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

<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>	<p>No</p>
<p>A2. Is the system of personnel position control independent from the payroll system?</p>	<p>No</p>
<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>	<p>Yes</p>
<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>	<p>No</p>
<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>	<p>No</p>
<p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	<p>Yes</p>
<p>A7. Is the district's financial system independent of the county office system?</p>	<p>No</p>
<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>	<p>No</p>
<p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	<p>Yes</p>

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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

Santa Rosa City Schools

Sonoma County

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

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

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

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

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
01	0000	(\$11,031,465.03)
Explanation: Unrestricted ending fund balance is projected to be negative. Fiscal Stabilization measures are being determined and implemented in future years to bring to positive.		
Total of negative resource balances for Fund 01		(\$11,031,465.03)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$11,031,465.03)
Explanation: Unrestricted ending fund balance is projected to be negative. Fiscal Stabilization measures are being determined and implemented in future years to bring to positive.			
01	0000	3702	(\$493,333.00)
Explanation: Return OPEB of equity.			
01	0000	3701	(\$739,999.00)
Explanation: Return OPEB of equity.			

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

Santa Rosa City Schools

Sonoma County

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

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

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

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

IMPORT CHECKS

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-3220-0-0000-0000-9110 Explanation: A/R owed from vendor	3220	(\$163,500.00)
01-3220-0-0000-0000-9200 Explanation: A/R owed from vendor	3220	\$163,500.00
01-3220-0-0000-0000-9740 Explanation: A/R owed from vendor	3220	\$0.00
01-3220-0-0000-0000-979Z Explanation: A/R owed from vendor	3220	\$0.00
09-3215-0-0000-0000-9110 Explanation: A/P for CCLA	3215	\$409.84
09-3215-0-0000-0000-9500 Explanation: A/P for CCLA	3215	\$409.84
09-3215-0-0000-0000-9740 Explanation: A/P for CCLA	3215	\$0.00
09-3215-0-0000-0000-979Z Explanation: A/P for CCLA	3215	\$0.00
40-6225-0-0000-0000-9110 Explanation: UR Fund 40 Resource 6225	6225	\$913,202.99
40-6225-0-0000-0000-9650 Explanation: UR Fund 40 Resource 6225	6225	\$913,202.99
40-6225-0-0000-0000-9740 Explanation: UR Fund 40 Resource 6225	6225	\$0.00
40-6225-0-0000-0000-979Z Explanation: UR Fund 40 Resource 6225	6225	\$0.00

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3220-0-0000-0000-9110 Explanation: A/R from vendor	01	3220	(\$163,500.00)
01-3220-0-0000-0000-9200 Explanation: A/R from vendor	01	3220	\$163,500.00
01-3220-0-0000-0000-9740 Explanation: A/R from vendor	01	3220	\$0.00
01-3220-0-0000-0000-979Z Explanation: A/R from vendor	01	3220	\$0.00
09-3215-0-0000-0000-9110 Explanation: A/P CCLA	09	3215	\$409.84
09-3215-0-0000-0000-9500 Explanation: A/P CCLA	09	3215	\$409.84
09-3215-0-0000-0000-9740 Explanation: A/P CCLA	09	3215	\$0.00
09-3215-0-0000-0000-979Z Explanation: A/P CCLA	09	3215	\$0.00
40-6225-0-0000-0000-9110 Explanation: UR Fund 40 Res 6225	40	6225	\$913,202.99
40-6225-0-0000-0000-9650 Explanation: UR Fund 40 Res 6225	40	6225	\$913,202.99
40-6225-0-0000-0000-9740 Explanation: UR Fund 40 Res 6225	40	6225	\$0.00
40-6225-0-0000-0000-979Z Explanation: UR Fund 40 Res 6225	40	6225	\$0.00

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9110 Explanation: A/R from vendor	3220	9110	(\$163,500.00)
01-3220-0-0000-0000-9200 Explanation: A/R from vendor	3220	9200	\$163,500.00
09-3215-0-0000-0000-9110 Explanation: A/P CCLA	3215	9110	\$409.84
09-3215-0-0000-0000-9500 Explanation: A/P CCLA	3215	9500	\$409.84
40-6225-0-0000-0000-9110 Explanation: U/R Fund 40 Res 6225	6225	9110	\$913,202.99
40-6225-0-0000-0000-9650 Explanation: U/R Fund 40 Res 6225	6225	9650	\$913,202.99

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of \$1,000 by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9500	(\$2,931,885.36)

Explanation: This is RESIG P&L to be cleared.

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	0000	(\$2,997,332.03)

Explanation: Unrestricted ending fund balance is estimated to be negative

Total of negative resource balances for Fund 01 (\$2,997,332.03)

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	3010	2150	(\$66,942.31)

Explanation: Negative actual

01	4035	2700	(\$3,196.02)
----	------	------	--------------

Explanation: Negative actual

01	6546	9200	(\$335,788.00)
----	------	------	----------------

Explanation: Negative actual

09	6266	2140	(\$10,438.12)
----	------	------	---------------

Explanation: Negative actual

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

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$3,389,036.10)

Explanation: unrestricted ending fund balance is estimated negative

01	0000	3702	(\$480,120.71)
----	------	------	----------------

Explanation: Return of OPEB equity

01	0000	3701	(\$691,277.50)
----	------	------	----------------

Explanation: Return of OPEB equity

01	3010	1900	(\$929.53)
----	------	------	------------

Explanation: Negative actual

01	3010	2300	(\$47,278.24)
----	------	------	---------------

Explanation: Negative actual

01	6546	7221	(\$335,788.00)
----	------	------	----------------

Explanation: Negative actual

09	6266	5800	(\$10,953.60)
----	------	------	---------------

Explanation: Negative actual

35	0000	8660	(\$35,494.00)
----	------	------	---------------

Explanation: balance fund 35

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
35	0000	(\$35,494.00)

Explanation: balance fund 35

Panorama, YouthTruth, Attendance, Discipline Patterns

June 25, 2025

Wellness & Engagement
Information & Evaluation

Safety

Protective Factors

Relationships

Culture and Climate of the School

Students as Allies/Agents of Change

Security

External factors

Strategic Management

Emergency Response

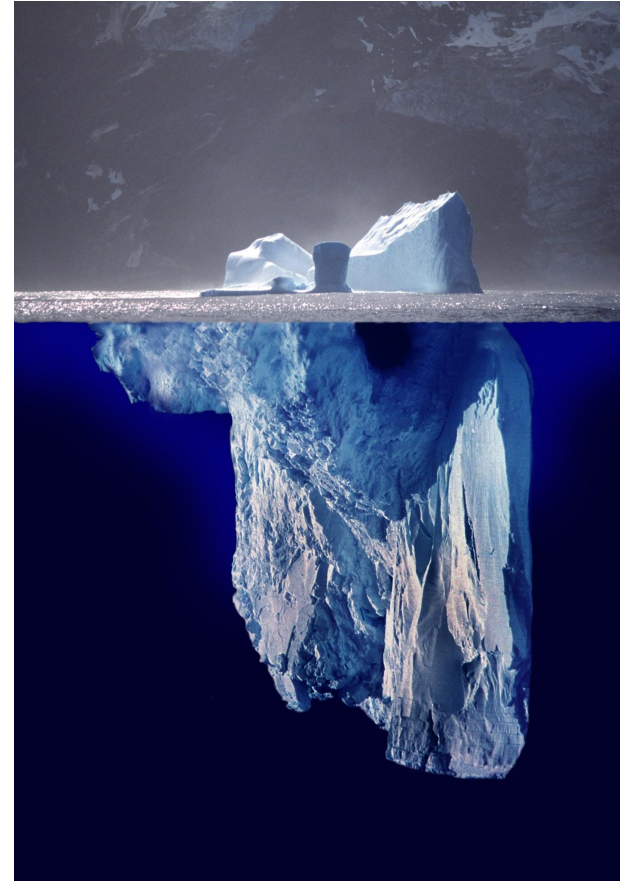
Policy and Procedures

Safety--Based in Relationships

A sense of safety is not created by any one factor; it is built from a combination of **strengthening protective factors** and **mitigating risk factors**. Protective factors include

...Relationships at school that are strong, close, and prosocial....

<https://www.cdc.gov/youth-violence/risk-factors/index.html>



Safety--Based in Relationships

Students report that they have supportive relationships at school.

Panorama wellness survey, 10/2024

Youth Truth climate survey, 1/2025

Grades 7-12

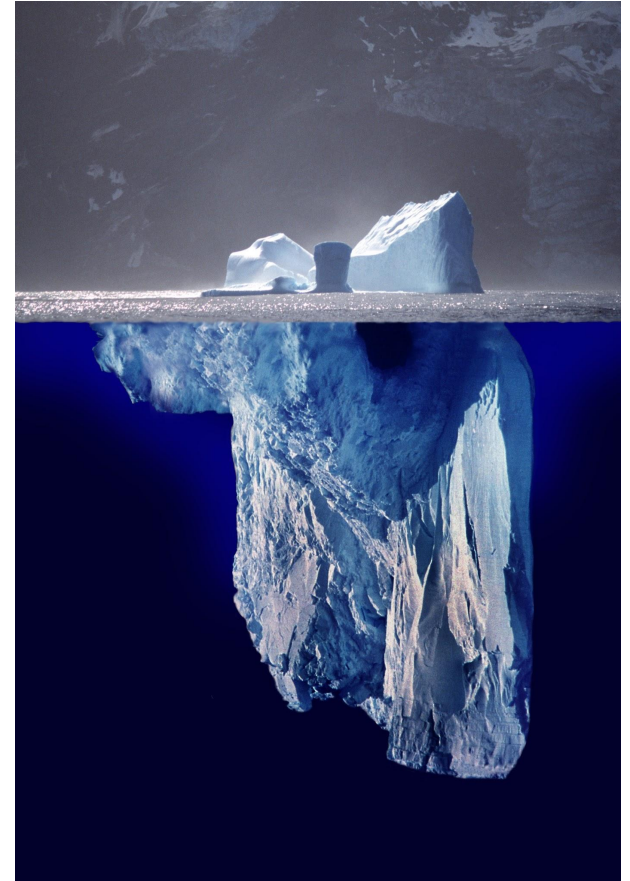
- 82% Panorama, 72% Youth Truth

Grades 4-6

- 87% Panorama, 84% Youth Truth

Parents and Staff Agree

- 91% Parents, 94% Staff, Youth Truth



Security--Based in Practice and Policy

Security is based on having student-centered practices that are consistent, predictable, and understood by all.

...School climates with intensive supervision, clear behavior rules, firm disciplinary methods, and engagement of parents and teachers...

<https://www.cdc.gov/youth-violence/risk-factors/index.html>



Youth Truth: Perceptions of Security

I feel safe at school; My child's learning environment is safe.

	Student	Percent Change	Family	Percent Change
Elementary ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	58%	+3	83%	+11
Middle ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	49%	+9	64%	+32
High School ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	56%	+12	68%	+32

Physical Fights at School -- Security

Grades 7-12

QUESTION

> How often do students get into physical fights at your school?

56% 
responded
favorably

 **16**
from Spring 2024



QUESTION

> If a student is bullied in school, how difficult is it for him/her to get help from an adult?

59% 
responded
favorably

 **7**
from Spring 2024



Security--Based in Practice and Policy

All campuses have supervision and administrative staff trained in interventions, de-escalation, and restorative practices--ongoing

All campuses have increased Student Safety Advisors staffing--ongoing

All campuses have improved Incident Command practices, grounded in the Essential 5--ongoing

All campuses are planning climate-strengthening engagement for the first days of school



**The SRCS focus on
Safety & Security
is making a difference**

**What does
the Data Say?**

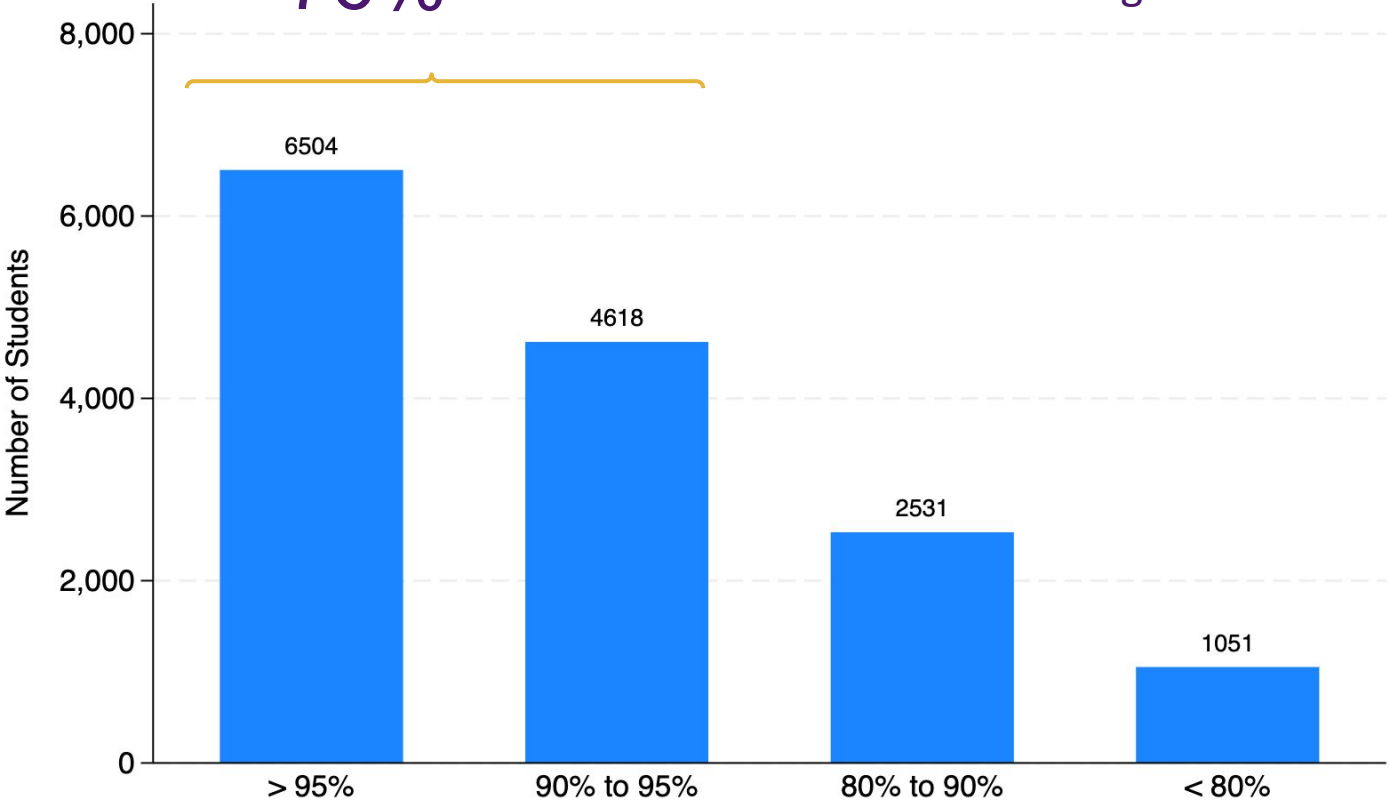
95%

of all SRCS students
are never suspended

Of the 5% who are suspended, 68% are only suspended once.

Chronic Absenteeism Rates

76% of all students have attendance higher than 90% (+3% YtY)



Safety & Security

is a constantly

moving target

SRCS recognizes we

still have a way to go

**Where do we still
need to improve?**

Areas for Improvement

Culture

On topics including

- Fair Discipline
- Students want to do well
- Bi-directional Respect for all
- Feeling safe during school.
- Participation in school clubs, teams, or other outside groups

21% Elementary
23% Middle
33% High School
responded positively

Individual school scores vary

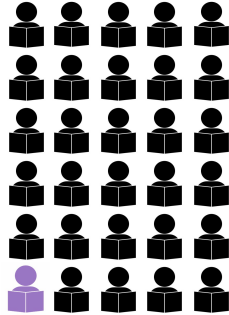
Suspensions Disproportionality by Race



1 in 6

American
Indian or
Alaska
Native

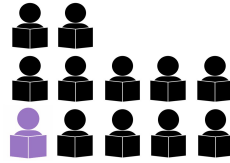
14 of 97



1 in 30

Asian
American and
Pacific
Islanders

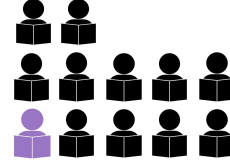
17 of 528



1 in 12

Black or
African
American

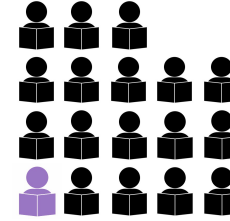
22 of 290



1 in 12

Hispanic or
Latino

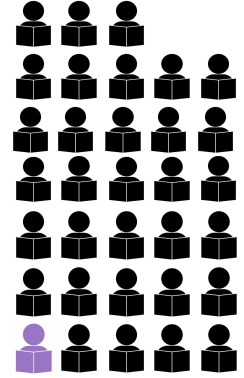
556 of 8931



1 in 18

Multi-ethnic

48 of 923



1 in 32

White

117 of 3837

Goals for SRCS

- Improve Attendance rates
 - a. Site Based Incentives
 - b. Consistent Parent Messaging
 - c. Early Identification and Support
- Improved Safety Practices through PD
 - a. Trauma-Informed and Restorative Practices
 - b. Student Centered Interventions
- Improved Security Practices
 - a. De-Escalation strategies
 - b. Community Based Partnerships
 - c. Enhanced Parent/Guardian Engagement

Goals for SRCS

- Improved Equity in response to behavior
 - a. Early Identification and Intervention through Tiered systems of support
 - b. Consistent Communication with Students and Families
 - c. Development and Adoption of Discipline Matrix embedded with trauma-informed and restorative interventions
 - d. Consistent re-entry practices
 - e. Continued PD for all staff
- Enhanced Community Partnerships
 - a. First Responders and City Services
 - b. Community Based Organizations

Questions?

Santa Rosa City Schools - MVP's

Mission

SRCS ensures equitable access to a transformative educational experience grounded in the assets of our students, staff, and community. We nurture the whole student in an engaging, challenging, and safe environment. We recognize and value each student's individuality and our community's cultural wealth.

Vision

SRCS will send students into the world empowered to find purpose, think critically, embrace diversity, work together, and adapt to our changing planet, and live healthy and fulfilling lives.



Introduction of Presenters

- Lisa August, Interim Superintendent
- Dr. Emanuele Bardelli, Executive Director, Information & Evaluation
- Stacy Desideri, Executive Director, Wellness & Engagement
- Eric Lofchie, Director, Wellness & Engagement
- Gustavo Mendoza, Coordinator, Wellness & Engagement

Appendix

**California Community
Schools Implementation
Grant
Santa Rosa City Schools**



California Community School Implementation Grant

- Grant Overview
- Award Amount: \$4,750,000 over 5 years
- Timeline: Following 2 years of CCSPP planning grant funding
- Implementation Sites: James Monroe, Helen Lehman, Abraham Lincoln, and Luther Burbank Elementary Schools
- Purpose: Transform selected schools into full-service community schools

California Community School Implementation Grant

Implementation Goals & Progress

- Staffing: Each school will hire a dedicated Community Schools Coordinator
- Core Services Development: Establishing integrated student support services
- Family & Community Engagement: Creating meaningful partnerships with families
- Collaborative Leadership: Building school-based teams with diverse stakeholders
- Extended Learning Time: Developing after-school and summer enrichment opportunities
- Current Stage: Initial implementation phase with community assessments completed



PANORAMA
EDUCATION

CROSSWALK student survey

YouthTruth
— STUDENT SURVEY —
A NATIONAL NONPROFIT

Supportive Relationships ⓘ

Classroom Effort ⓘ

Positive Feelings ⓘ

Challenging Feelings ⓘ

Self-Efficacy ⓘ

STUDENT

Engagement
This summary measure describes the degree to which students perceive high expectations and feel engaged with their school and their education.

Academic Challenge
This summary measure describes the degree to which students feel their learning is challenging and relevant.

Instructional Methods (elementary only)
This summary measure describes the strategies and approaches students report their teachers using in class.

Culture
Varies by grade-level... elementary is orderly and respectful classroom; secondary is respectful and fair school.

Belonging and Peer Collaboration
This summary measure describes the degree to which students feel welcome at their school and have collaborative relationships with their classmates.

Relationships
This summary measure describes the degree to which students feel they receive support and personal attention from their teachers.

College & Career Readiness (high only)
This summary measure describes the degree to which students feel equipped to pursue college and careers.

Emotional & Mental Health
Students are asked to describe the degree to which they have they have external supports and intrinsic resources they can use to cope with problems.

Project-Based Learning
Students are asked a series of questions about their engagement with project- and problem-based learning.

Drugs & Alcohol (secondary only)
Students in Sonoma County Schools schools were asked whether, during the past month, they have used any of the following intoxicants or substances.

Obstacles to Learning (secondary only)
Students are asked whether, various circumstances make it hard for them to do their best.

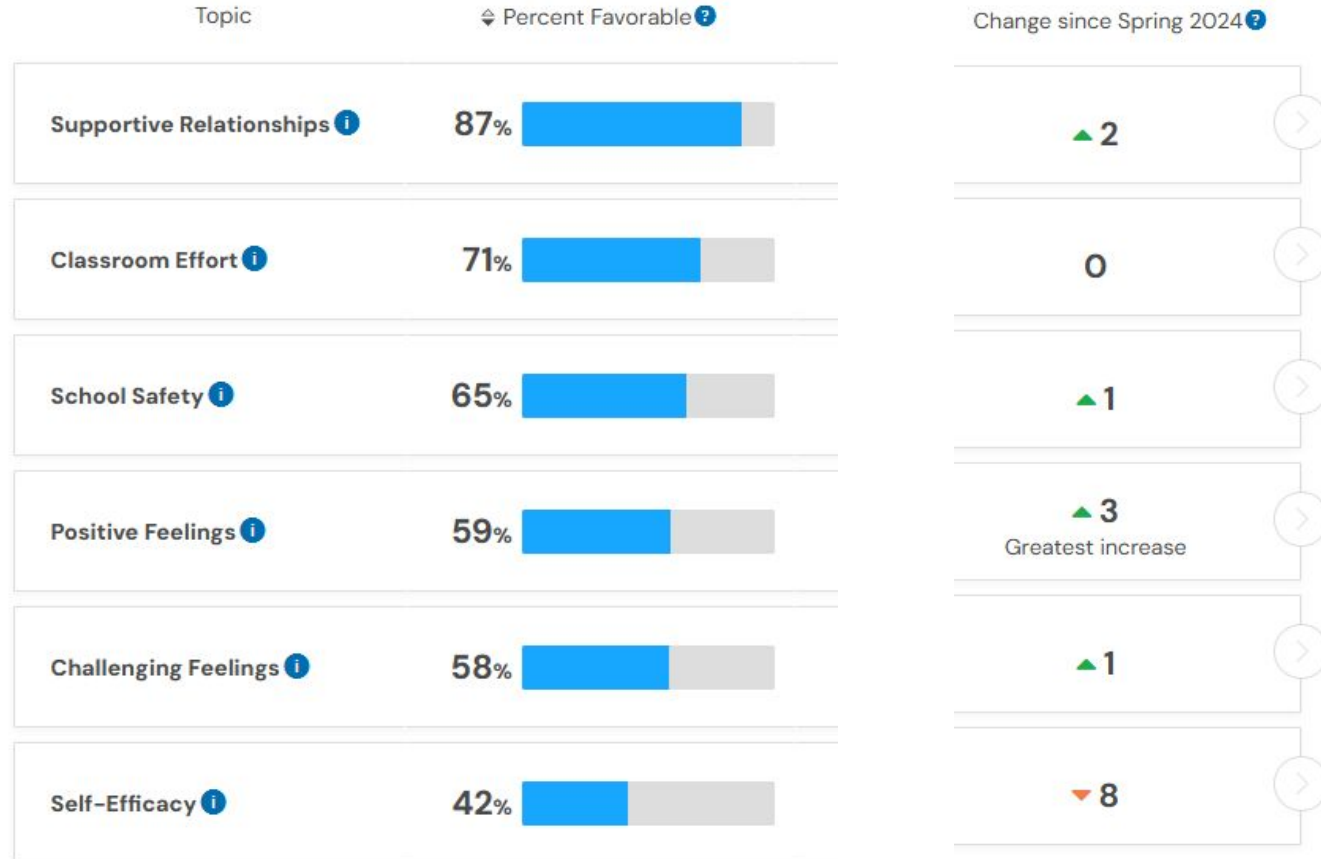
Local Resilience Questions (secondary only)
Custom resilience questions for Sonoma County.

Panorama: RESPONSE RATES

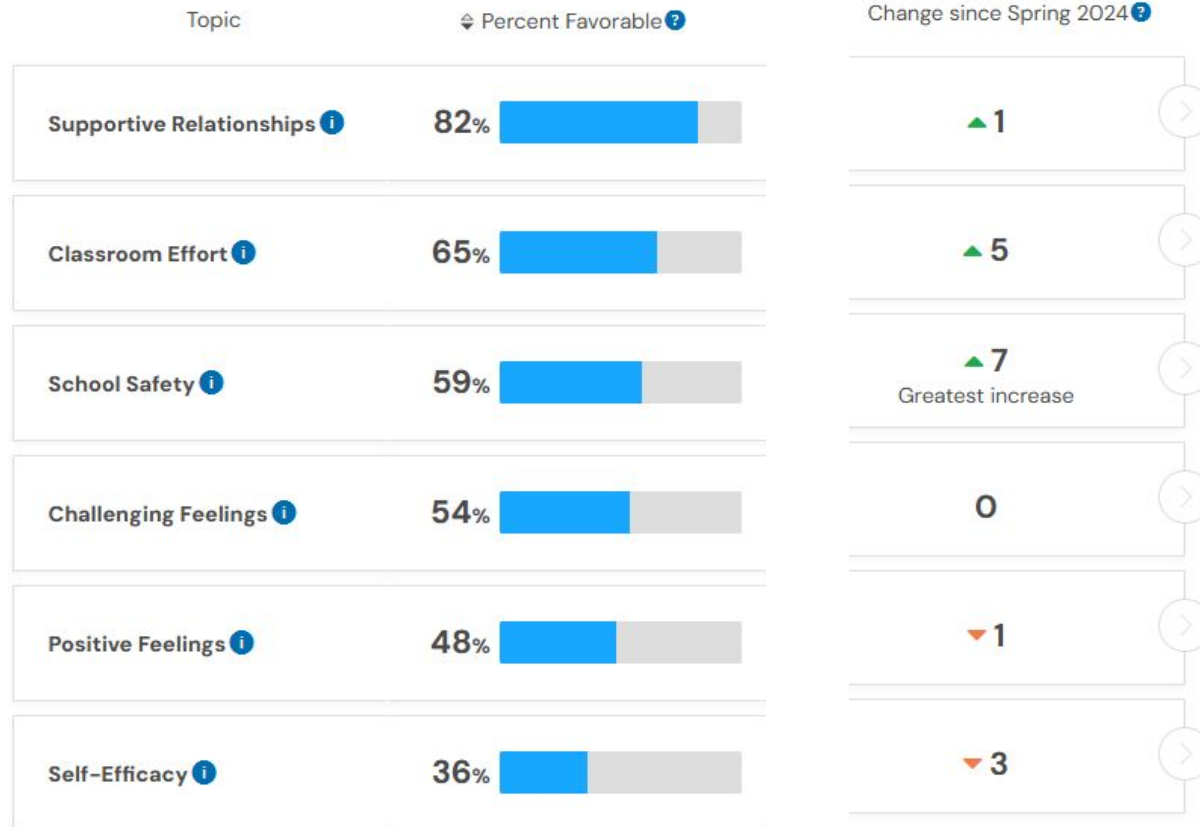


Group	Survey Population	Number of Responses Received	Response Rates
K-3 Students	2934	2171	74%
4-12 Students	13887	9123	65.7%
Staff	1117	822	74%

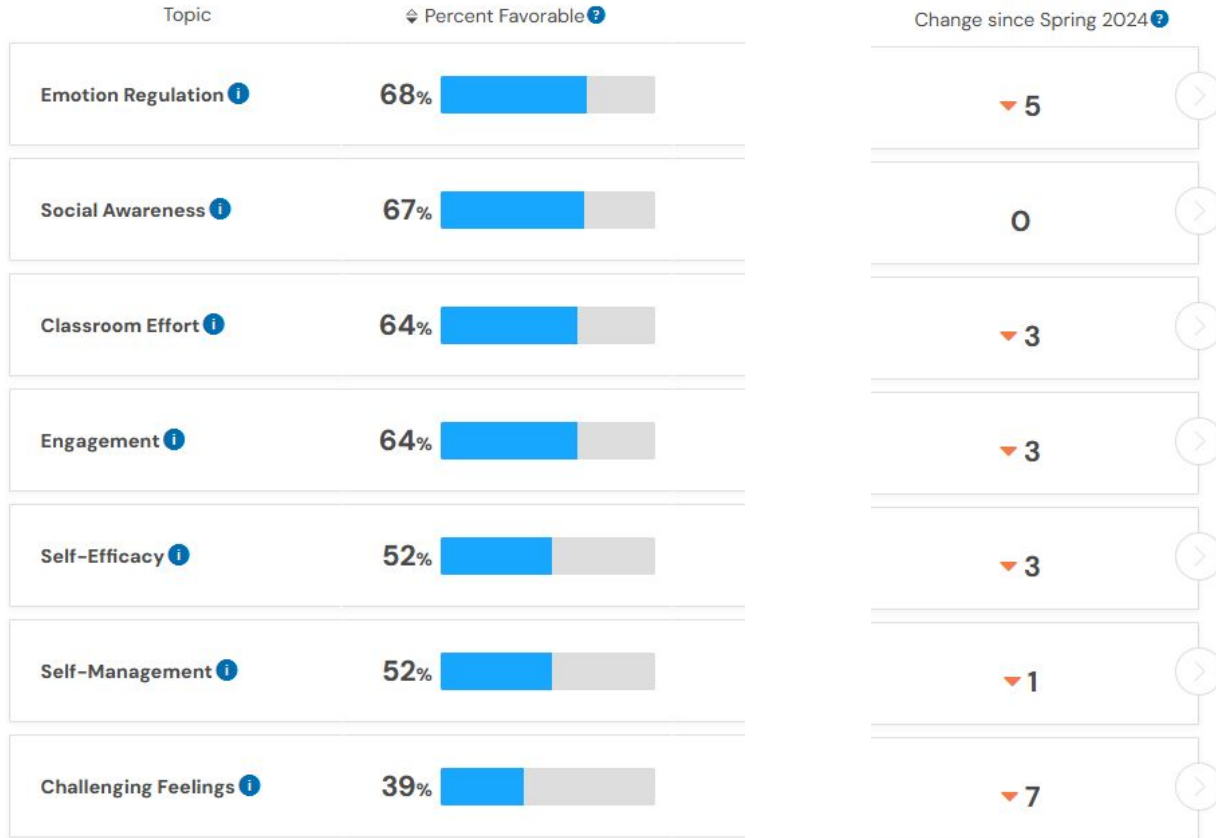
Panorama Fall 2024-2025 Summary Response 4th - 6th



Panorama Fall 2024-2025 Summary Response 7th - 12th



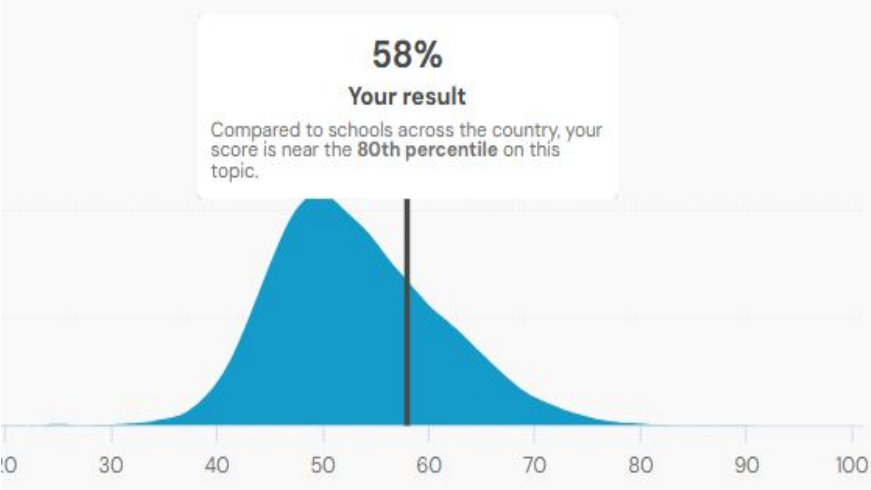
Panorama Fall 2024-2025 Summary Response K-3



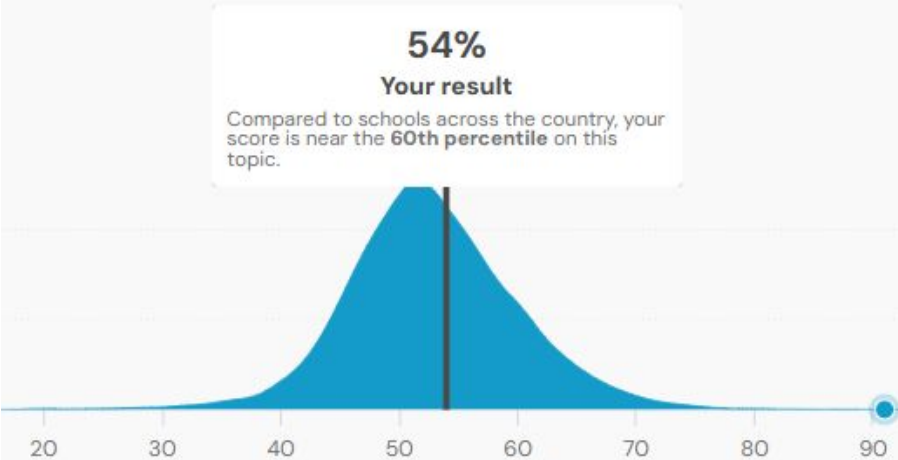
Panorama '25: Students also report strength in their ability to handle Challenging Feelings.

Compared to Panorama's national dataset, grades 4-6 report in the 80th percentile and grades 7-12 report in the 60th percentile on Challenging Feelings.

Grades 4-6

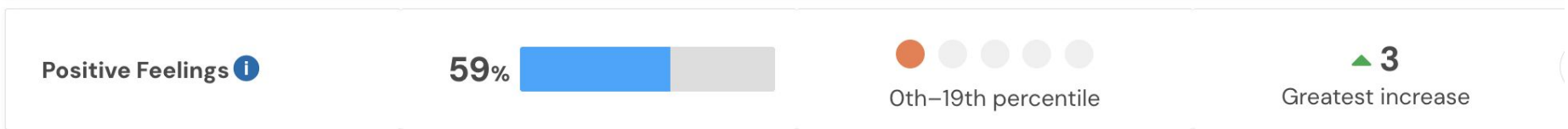


Grades 7-12



Panorama Fall 2024-2025 Survey Response--Greatest Increase

Grades 4-6



Grades 7 - 12



Supportive Relationships -- Safety (Panorama)

Grades 4-6

QUESTION



Do you have a teacher or other adult from school who you can count on to help you, no matter what?

84% 

responded favorably

 **4**

from Spring 2024



QUESTION



Do you have a family member or other adult outside of school who you can count on to help you, no matter what?

90% 

responded favorably

 **1**

from Spring 2024



QUESTION



Do you have a friend from school who you can count on to help you, no matter what?

87% 

responded favorably

 **1**

from Spring 2024



Physical Fights at School -- Security (Panorama)

Grades 4-6

QUESTION



How often do students get into physical fights at your school?

75% ⓘ

responded favorably

▼ 2

from Spring 2024



QUESTION



If a student is bullied in school, how difficult is it for him/her to get help from an adult?

64% ⓘ

responded favorably

▲ 1

from Spring 2024



Supportive Relationships -- Safety (Panorama)

Grades 7-12

QUESTION



Do you have a teacher or other adult from school who you can count on to help you, no matter what?

72% ⓘ

responded favorably

▲ 3

from Spring 2024



QUESTION



Do you have a family member or other adult outside of school who you can count on to help you, no matter what?

89% ⓘ

responded favorably

▲ 2

from Spring 2024



QUESTION



Do you have a friend from school who you can count on to help you, no matter what?

87% ⓘ

responded favorably

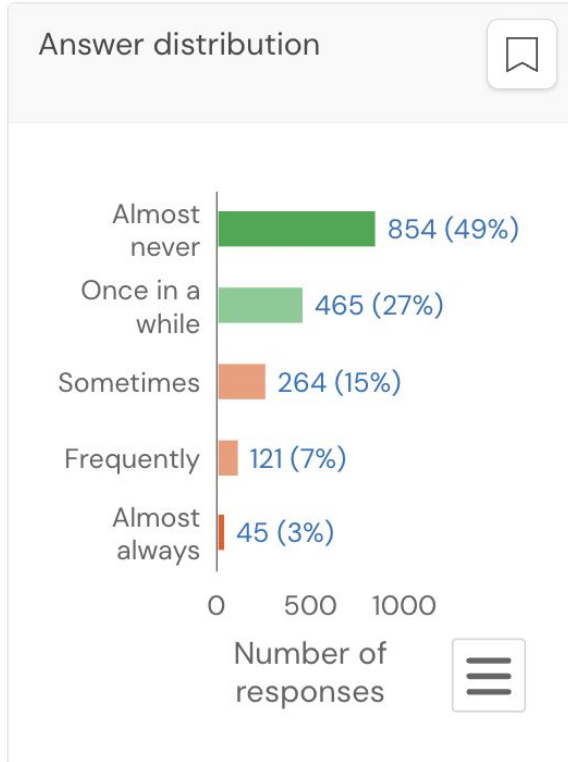
0

from Spring 2024

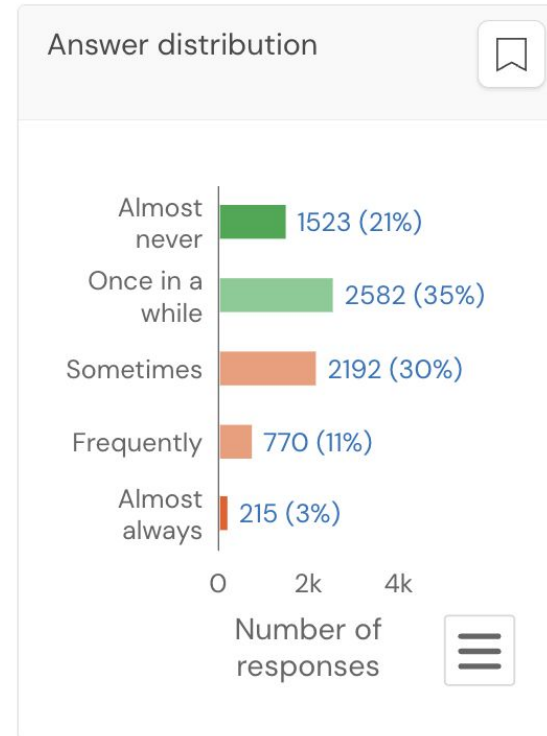


Physical Fights at School -- Security (Panorama)

Grades 4-6



Grades 7 - 12



Worry About Violence -- Safety (Panorama)

Grades 4-6

QUESTION



How often do you worry about violence at your school?

69% ⓘ

responded favorably

▼ **3**

from Spring 2024



Grades 7 - 12

QUESTION



How often do you worry about violence at your school?

67% ⓘ

responded favorably

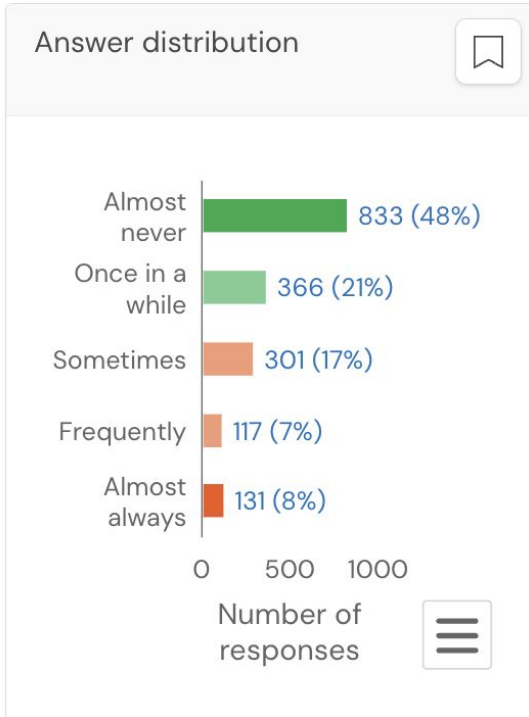
▲ **5**

from Spring 2024

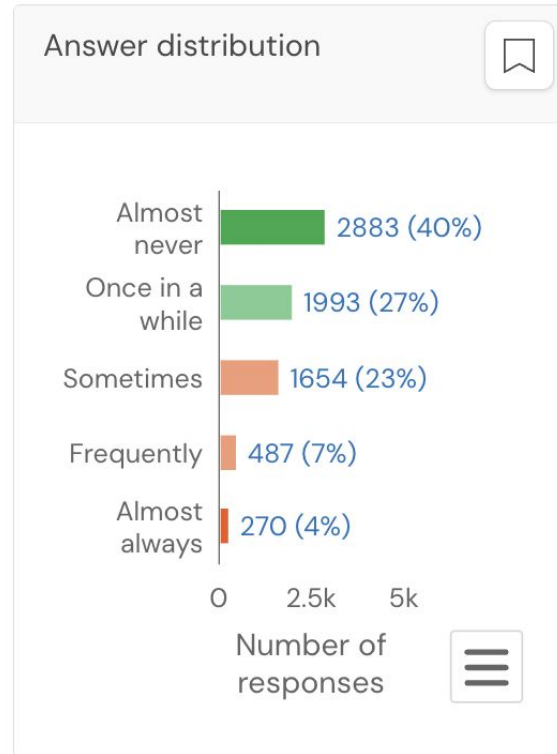


Worry About Violence -- Safety (Panorama)

Grades 4-6



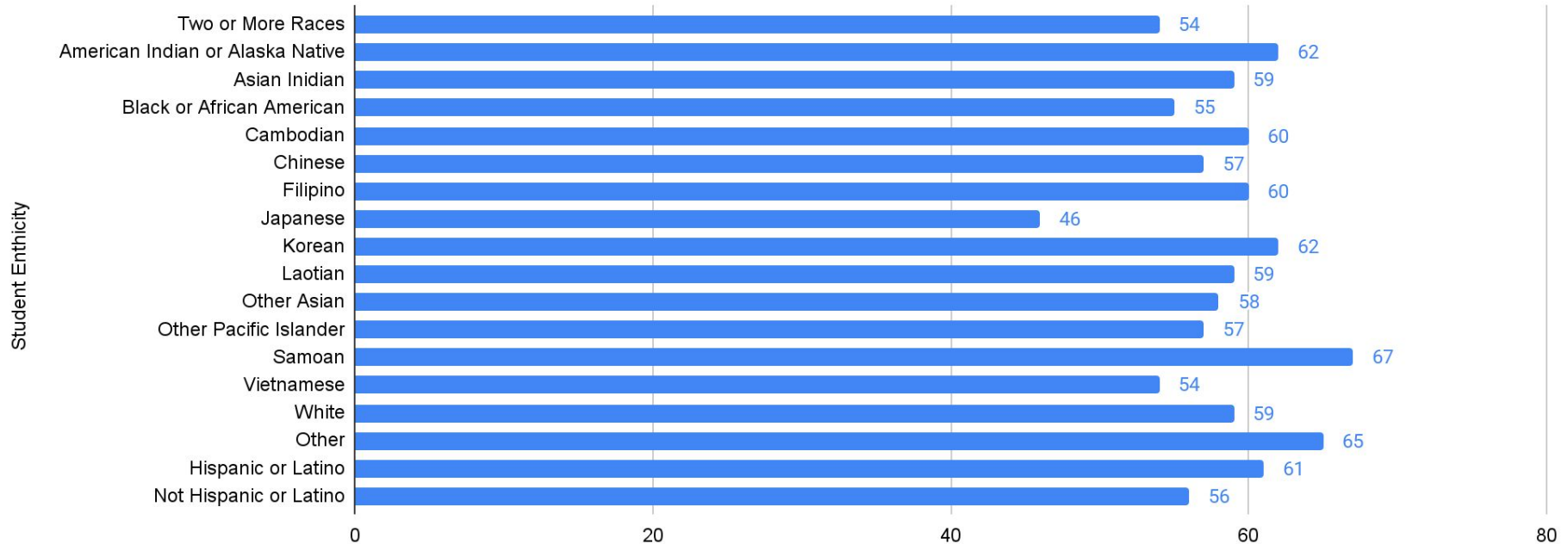
Grades 7 - 12



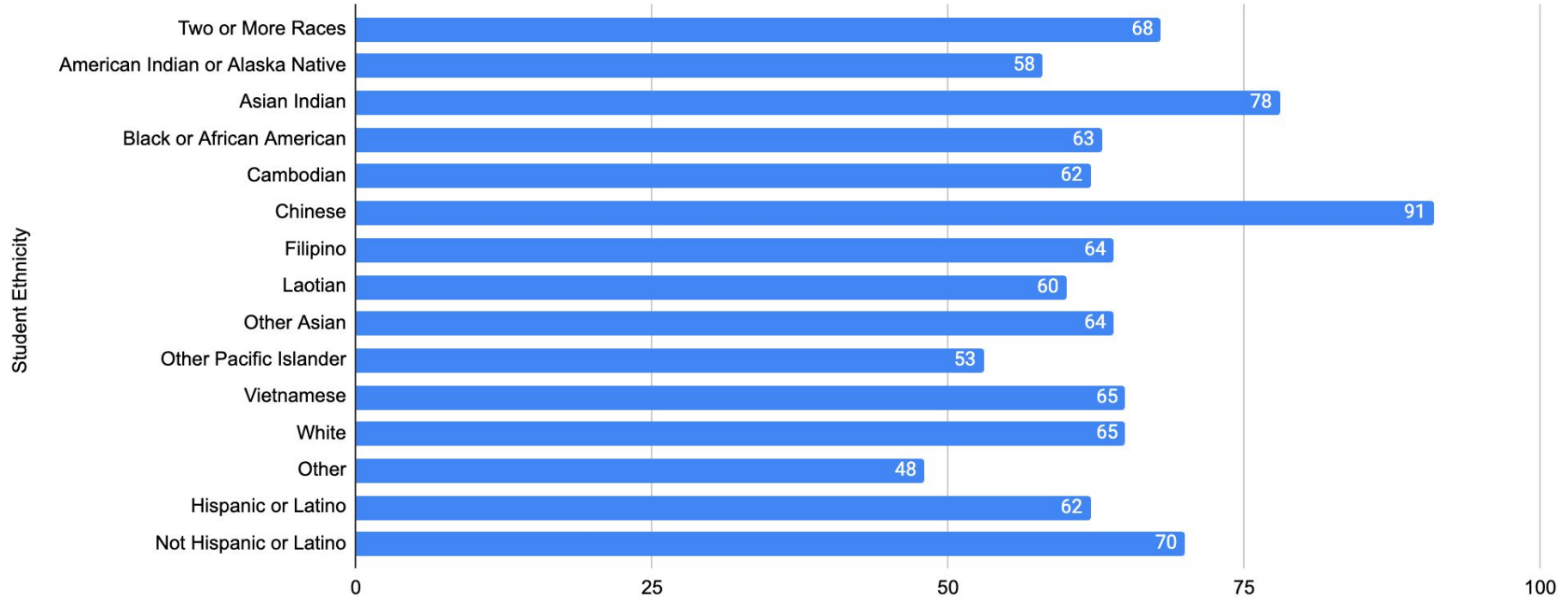
Panorama Fall 2024-2025 Survey Response--School Safety

By Race

Grades 7th - 12th

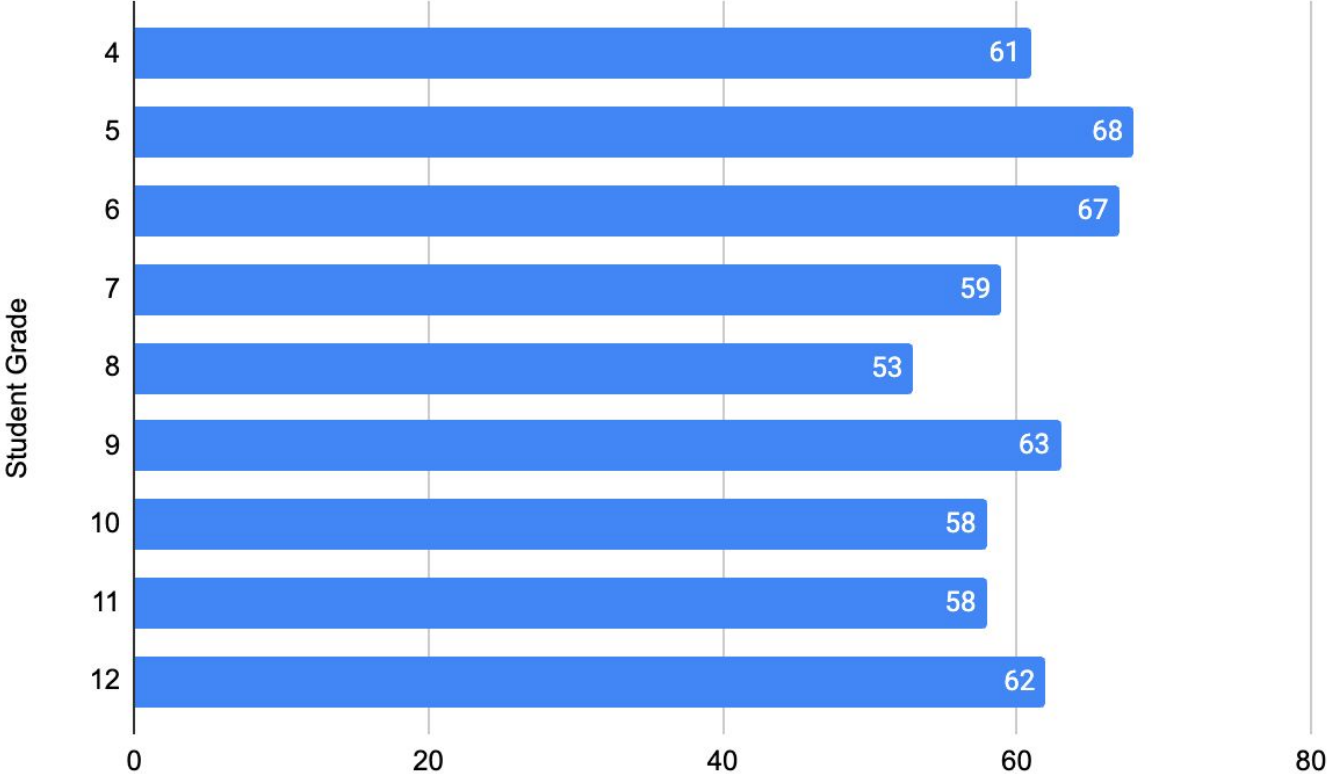


Panorama Fall 2024-2025 Survey Response--School Safety By Race Grades 4th - 6th

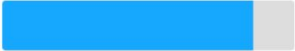

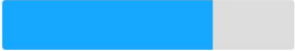









Panorama Fall 2024-2025 Survey Response--School Safety

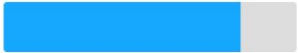









by Grade




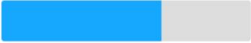
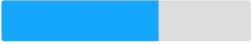




Panorama '24: STUDENT (GRADES 4-6) DATA OVERVIEW

Topic	Percent Favorable [?]	Compared to others nationally [?]	Change since Fall 2022 [?]
Supportive Relationships ⁱ	86% 	 20th-39th percentile	0
Classroom Effort ⁱ	72% 	 20th-39th percentile	0
Positive Feelings ⁱ	58% 	 0th-19th percentile	▼ 2
Challenging Feelings ⁱ	56% 	 60th-79th percentile	▼ 1
Self-Efficacy ⁱ	51% 	 20th-39th percentile	0

Panorama '24: STUDENT (GRADES 7-12) DATA OVERVIEW

Topic	↕ Percent Favorable [?]	Compared to others nationally [?]	Change since Fall 2022 [?]
Supportive Relationships ⁱ	81% 	 40th-59th percentile	▲ 2
Classroom Effort ⁱ	65% 	 20th-39th percentile	▼ 2
Challenging Feelings ⁱ	52% 	 40th-59th percentile	▲ 2
Positive Feelings ⁱ	46% 	 0th-19th percentile	▲ 1
Self-Efficacy ⁱ	38% 	 0th-19th percentile	▲ 1

Panorama '24: STUDENT (K-3) DATA OVERVIEW (TEACHER PERCEPTION OF STUDENT)

Topic	↕ Percent Favorable [?]	Change since Fall 2022 [?]
Emotion Regulation ⁱ	68% 	0
Engagement ⁱ	64% 	▼ 1
Social Awareness ⁱ	63% 	▼ 1
Classroom Effort ⁱ	62% 	▲ 1
Self-Efficacy ⁱ	53% 	▲ 5 Greatest increase
Self-Management ⁱ	50% 	0
Challenging Feelings ⁱ	40% 	▲ 3

Panorama Survey Responses - Counts

Grade Span	American Indian or Alaska Native	Asian	Black or African American	Hispanic or Latino	Multi- Ethnic	White	Total
K-3	12	58	34	1377	140	479	2100
4th-6th	9	84	22	1003	83	401	1602
7th-8th	7	134	31	1453	136	648	2409
9th-12th	32	327	90	2902	309	1453	5113
Total	60	603	177	6735	668	2981	11224

Grade Span	English Learner	At-Risk of Long Term Language Learner	Long Term Language Learner	Current Year Reclassified	Previous Year Reclassified	English Only	Total
K-3	643	206	0	37	40	1174	2100
4th-6th	72	268	158	81	230	793	1602
7th-8th	103	26	304	77	694	1205	2409
9th-12th	152	62	344	107	1813	2635	5113
Total	970	562	806	302	2777	5807	11224

Panorama '24: Students find strength in Supportive Relationships.

Students report most favorably on the following relationship questions:

Q: Do you have a family member or other adult outside of school who you can count on to help you, no matter what?



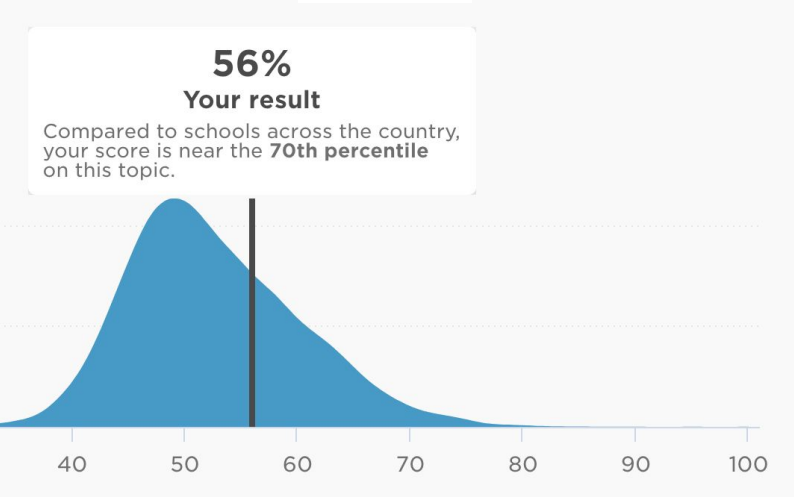
Q: Do you have a friend from school who you can count on to help you, no matter what?



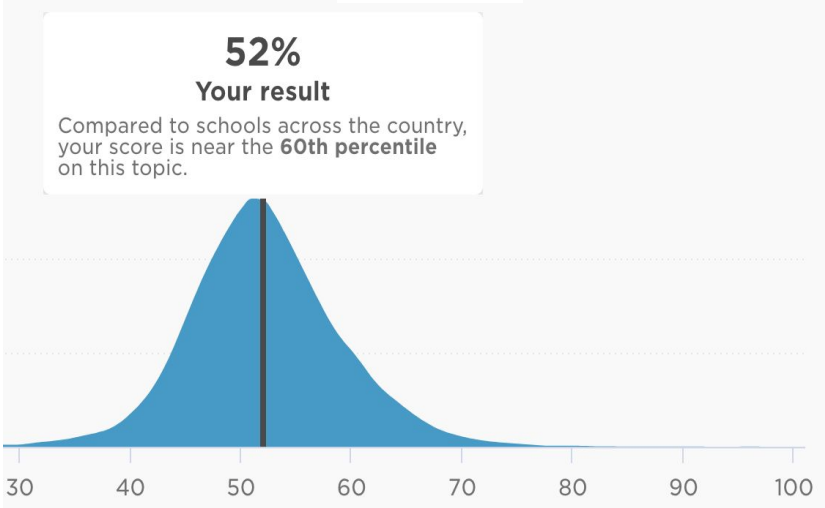
Panorama '24: Students also report strength in their ability to handle Challenging Feelings.

Compared to Panorama's national dataset, grades 4-6 report in the 70th percentile and grades 7-12 report in the 60th percentile on Challenging Feelings.

Grades 4-6

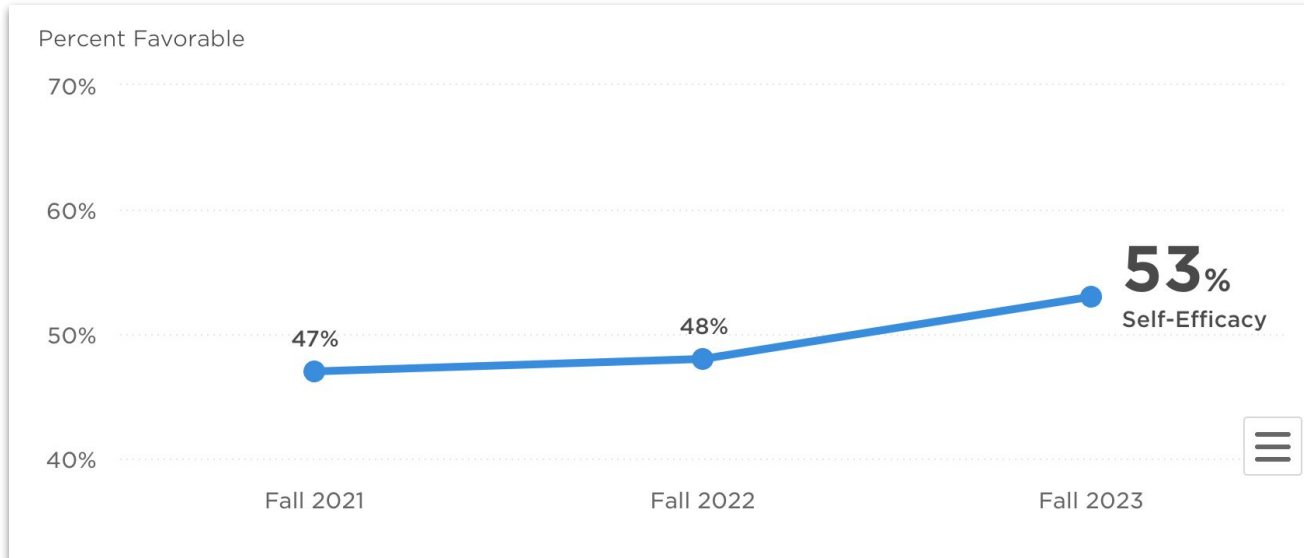


Grades 7-12



Panorama '24: One note of celebration within Self-Efficacy, however, is teacher perception of K-3 students, which increased by 5 points from Fall '22 to Fall '23.

Teacher Perception of Student Self-Efficacy (Grades K-3): Fall 2021 to Fall 2023



Youth Truth: RESPONSE RATES



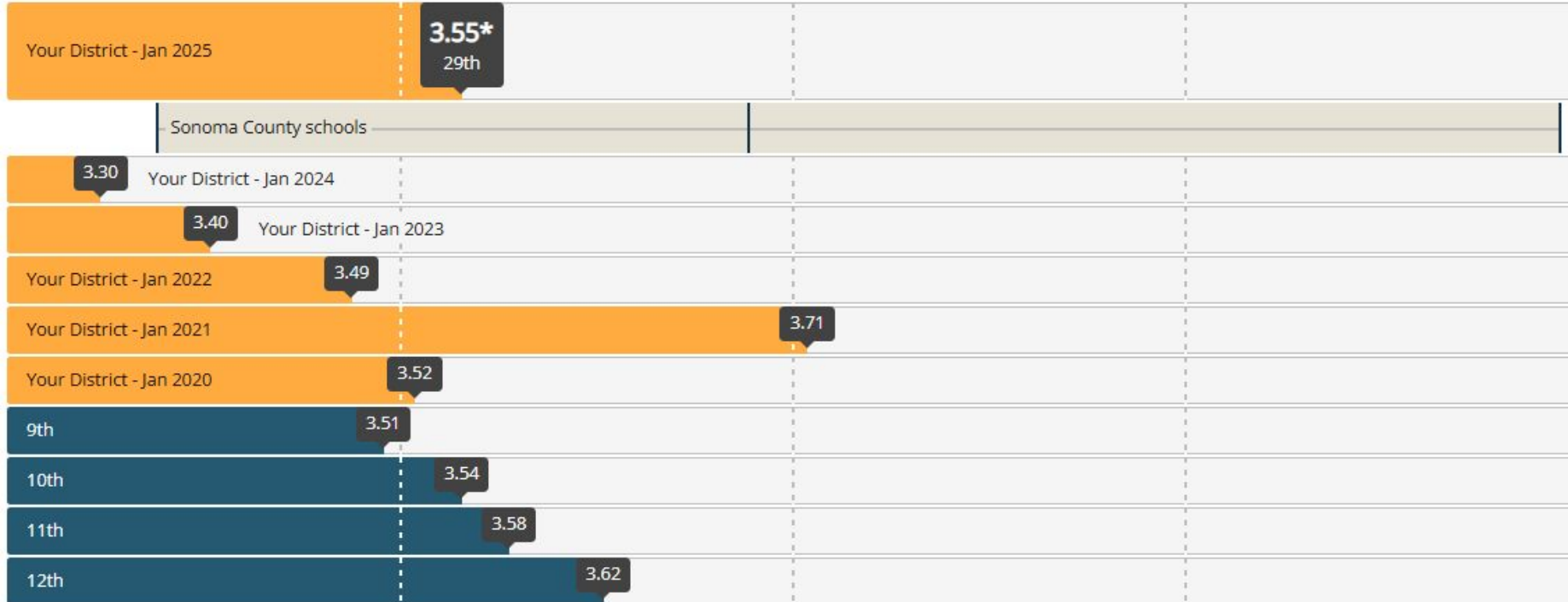
Group	Survey Population	Number of Responses Received	Response Rates
Student	12123	10332	85%
Family	10316	3231	31%
Staff	1529	970	63%
Total	23968	14533	61%

Santa Rosa City Schools Themes (Youth Truth)

Theme	Student	Percent Change	Family	Percent Change	Staff	Percent Change
Engagement	82%	1	80%	12	86%	1
Relationships	74%	2	91%	5	94%	3
Culture	21%	2	85%	8	80%	5
Academic Challenge	45%	4	N/A		N/A	
Belonging	32%	2	N/A		N/A	
Instructional Methods	59%	2	N/A		N/A	
Communication & Feedback	N/A		80%	8	N/A	
School Safety	N/A		68%	15	79%	13
Resources	N/A		76%	14	N/A	
Professional Development & Support	N/A		N/A		66%	-3

Youth Truth: Perceptions of Security--High School

I feel safe at school.



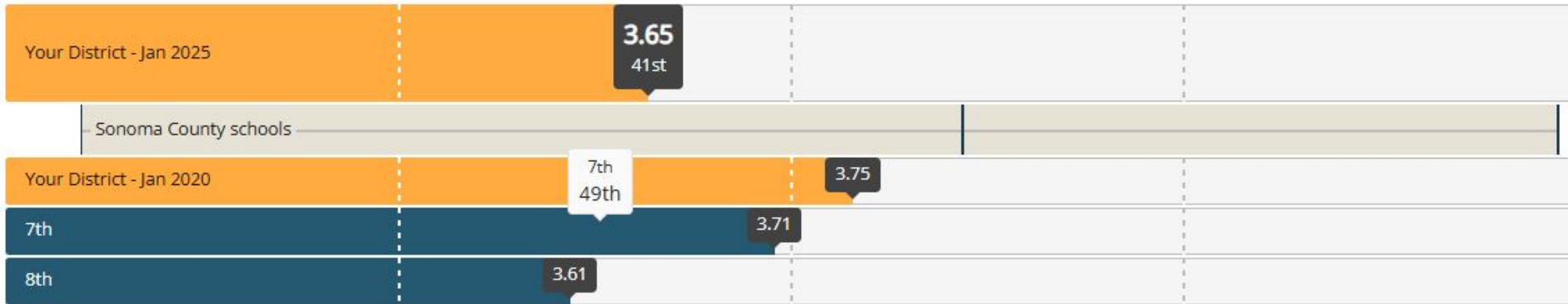
Youth Truth: Perceptions of Safety--High School

When I'm feeling upset, stressed, or having problems there is an adult from school who I can talk to about it.



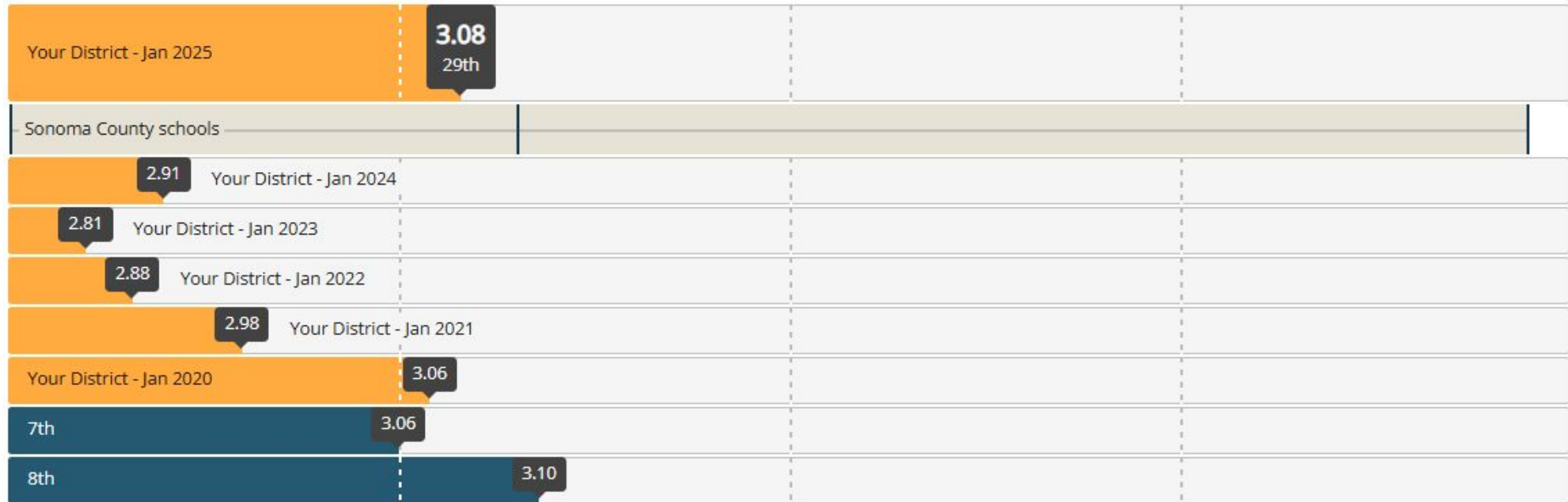
Youth Truth: Perceptions of Security--Middle School

I feel safe at school.



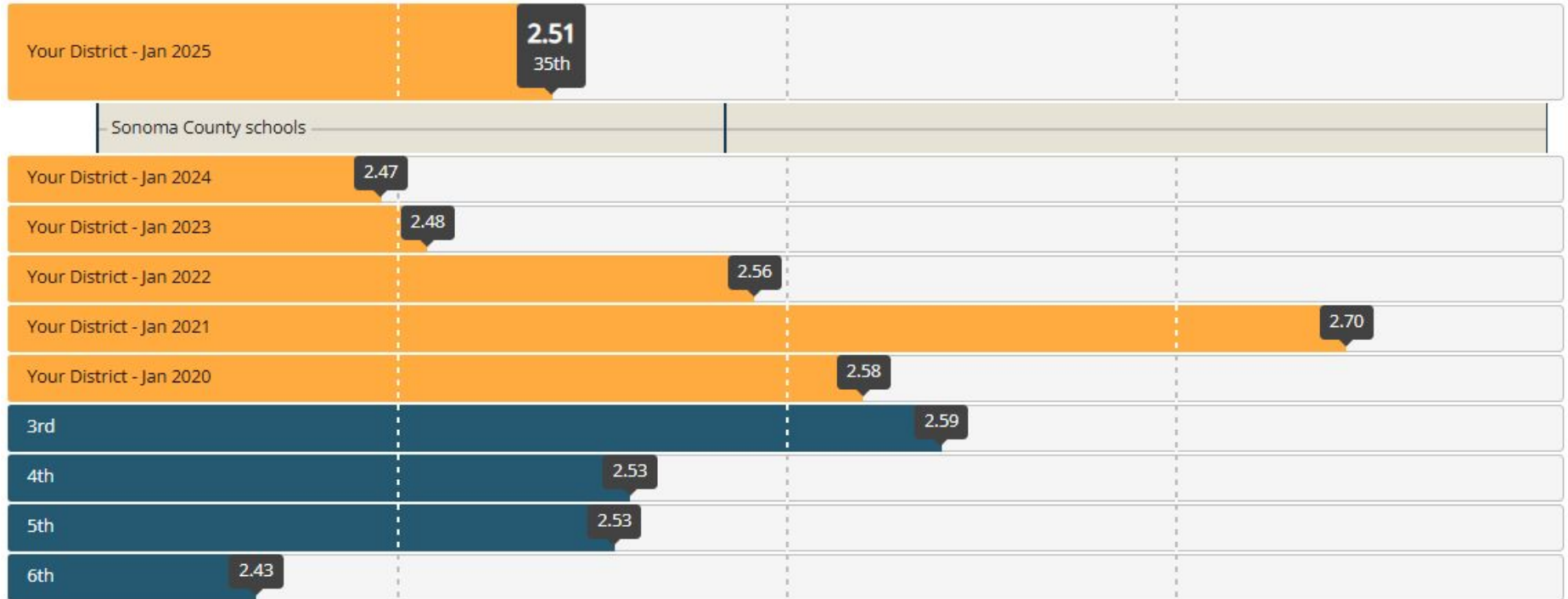
Youth Truth: Perceptions of Safety--Middle School

When I'm feeling upset, stressed, or having problems there is an adult from school who I can talk to about it.



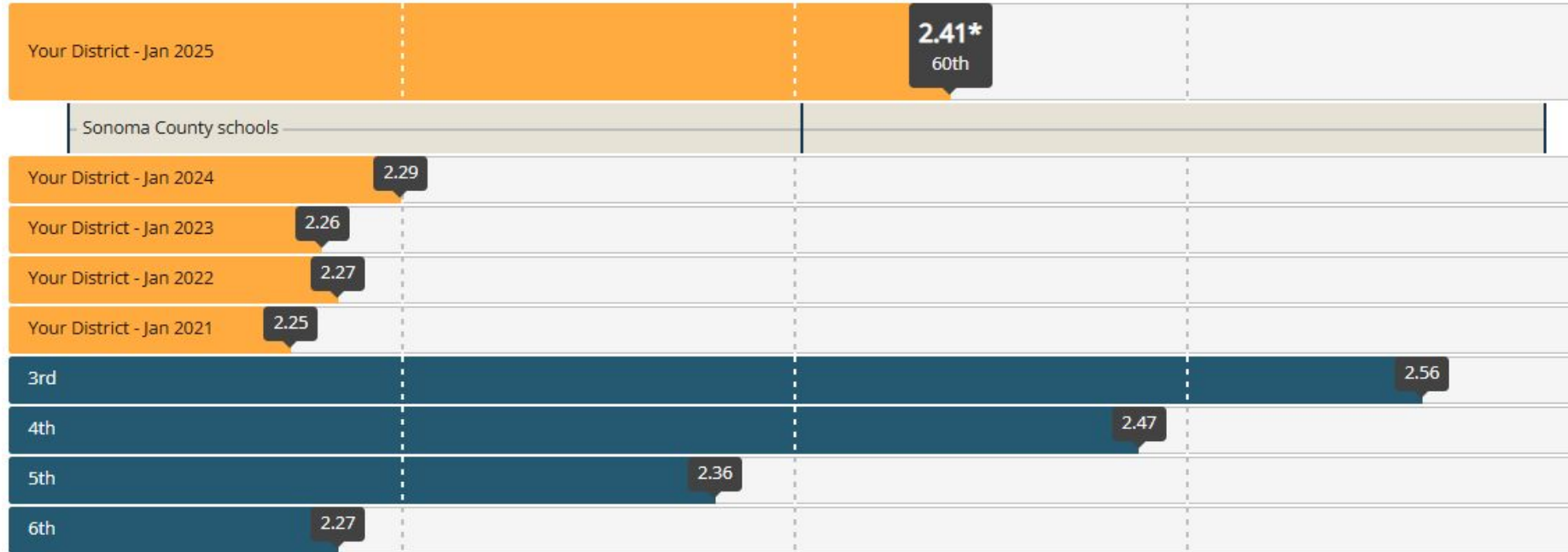
Youth Truth: Perceptions of Security--Elementary School

I feel safe at school.



Youth Truth: Perceptions of Safety--Elementary School

When I'm feeling upset, stressed, or having problems there is an adult from school who I can talk to about it.



Youth Truth: Perceptions of Safety

I feel safe at school; My child's learning environment is safe.

	Student	Percent Change	Family	Percent Change
Elementary ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	58%	+3	83%	+11
Middle ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	49%	+9	64%	+32
High School ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	56%	+12	68%	+32

Youth Truth: Perceptions of Safety

I feel safe at school; My child's learning environment is safe.

	Student	Percent Change	Family	Percent Change
Elementary ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	58%	+3	83%	+11
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High School ES Student: Do you feel safe at school? MS/HS Student: I feel safe during school. Family: My child's learning environment is safe.	56%	+12	68%	+32

Youth Truth '24: I Feel Safe at School (High School)

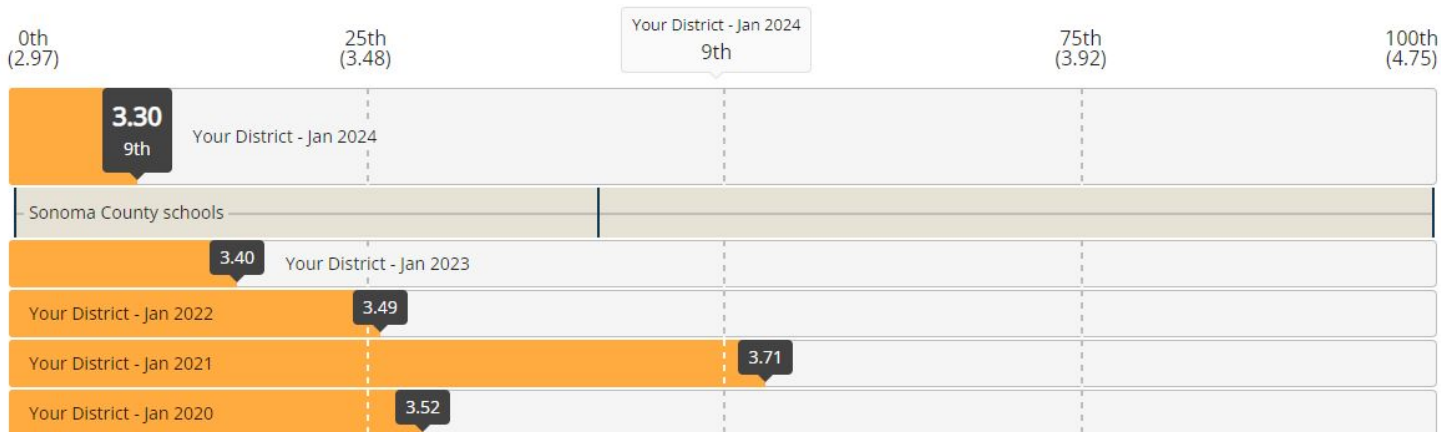
I feel safe during school.

Custom settings have been set for this chart. This chart will not update when default settings are changed. [Use Default Settings](#)



Cohort: **Sonoma County schools** Subgroup: **None** Show/Hide Data Past Results

1 = Strongly disagree 3 = Neither agree nor disagree 5 = Strongly agree



Highest School (Nationally)

'Typical' School (Nationally)

Lowest School (Nationally)



Youth Truth '24: I Feel Safe at School (Middle School)

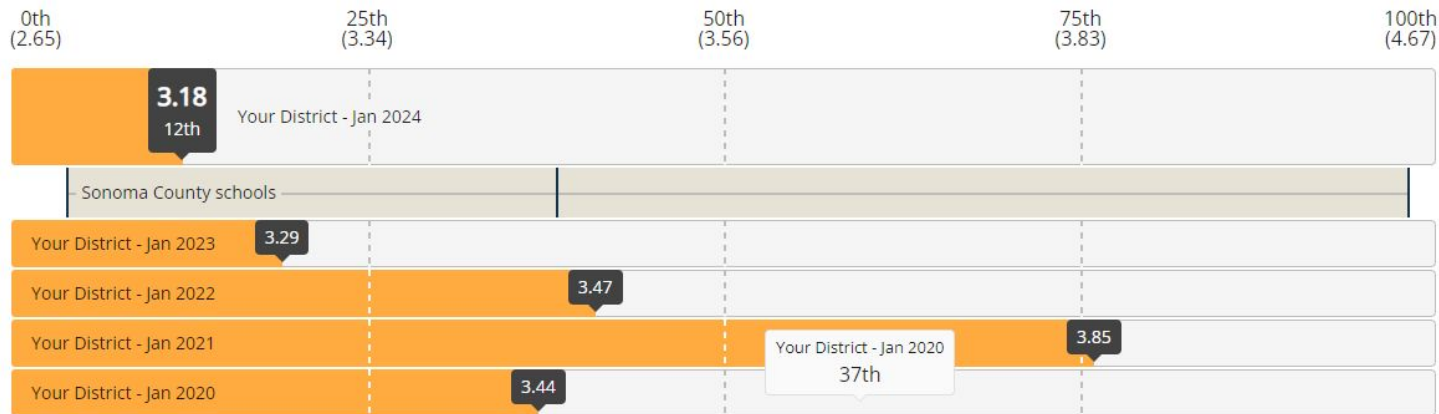
I feel safe during school.

Custom settings have been set for this chart. This chart will not update when default settings are changed. [Use Default Settings](#)



Cohort: **Sonoma County schools** Subgroup: **None** Show/Hide Data Past Results

1 = Strongly disagree 3 = Neither agree nor disagree 5 = Strongly agree



Highest School (Nationally)

'Typical' School (Nationally)

Lowest School (Nationally)

Sonoma County Themes: Staff

State of our Staff: Percent of Positive Ratings by Theme	Elementary	Middle	High
Engagement	83%	83% (+1)	81% (+6)
Relationships	89%	87% (+2)	87% (+5)
Culture	68%	70% (+5)	64% (+12)
School Safety	75% (+2)	65% (+9)	64% (+10)
Professional Development & Support	61%	54% (+7)	53% (+4)

Sonoma County Themes: Students

State of our Students: Percent of Positive Ratings by Theme	Elementary	Middle	High
Engagement	84% (+2)	38% (+2)	52% (+5)
Academic Challenge	43% (+1)	53% (+2)	50% (+3)
Instructional Methods	60% (+2)	N/A	N/A
Culture	22%	27% (+3)	30% (+5)
Belonging & Peer Collaboration	34% (+2)	44% (+2)	46% (+5)
Relationships	77% (+2)	36%	36% (+3)
College & Career Readiness	N/A	N/A	33% (+5)

Sonoma County Themes: Families

State of our Families: Percent of Positive Ratings by Theme	Elementary	Middle	High
Engagement	71% (+3)	56% (+6)	57% (+11)
Relationships	89%	78% (+4)	76% (+8)
Culture	81% (+2)	70% (+8)	70% (+14)
Communication & Feedback	79% (+1)	62% (+3)	59% (+9)
School Safety	64% (+4)	53% (+10)	58% (+15)
Resources	73% (+2)	64% (+7)	66% (+11)

Discipline Patterns in Santa Rosa City Schools

**Dr. Emanuele Bardelli
Stacy Desideri
Ken Roberts**



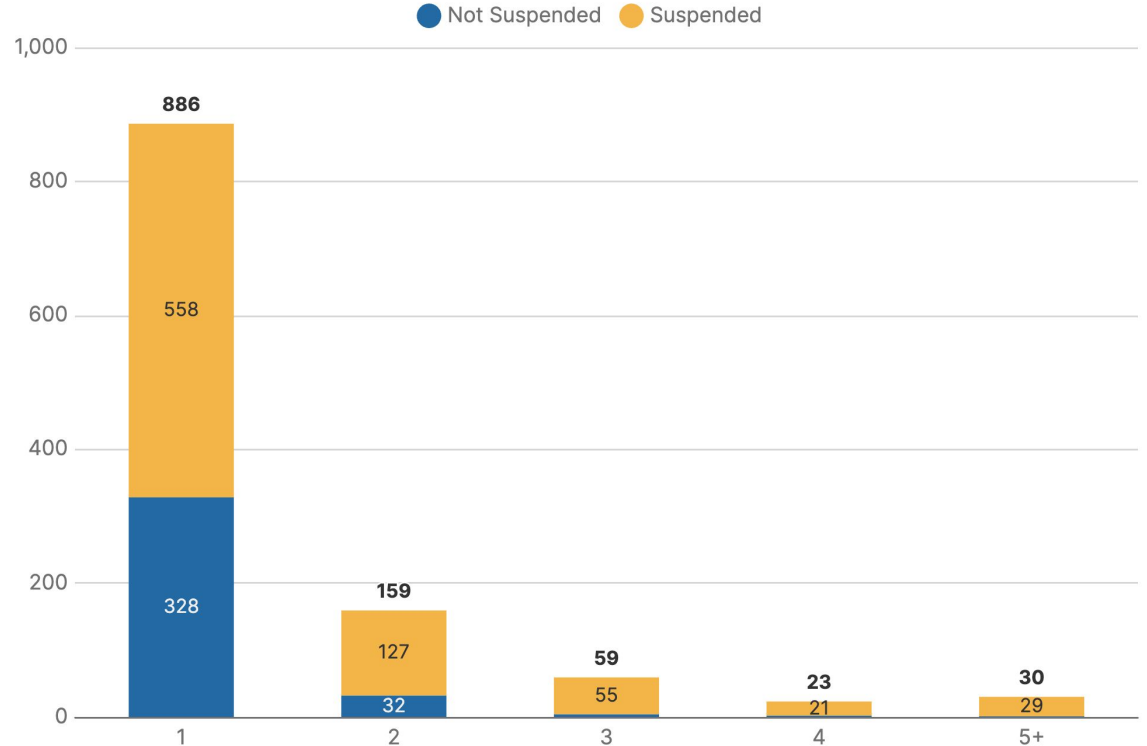
Who is suspended?

Number of Suspensions

5.3%

of our students
were suspended
at least once this
school year

Students with N Discipline Incidents



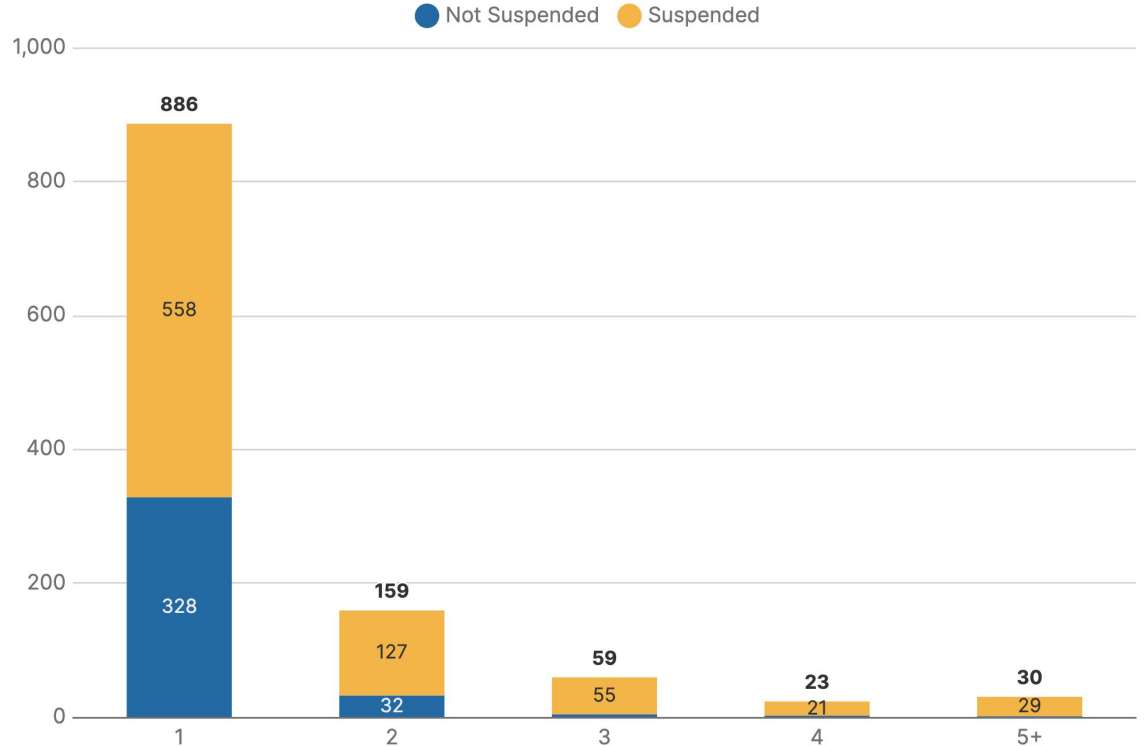
Number of Suspensions

68%

of the suspended
students were
suspended **once** this
school year

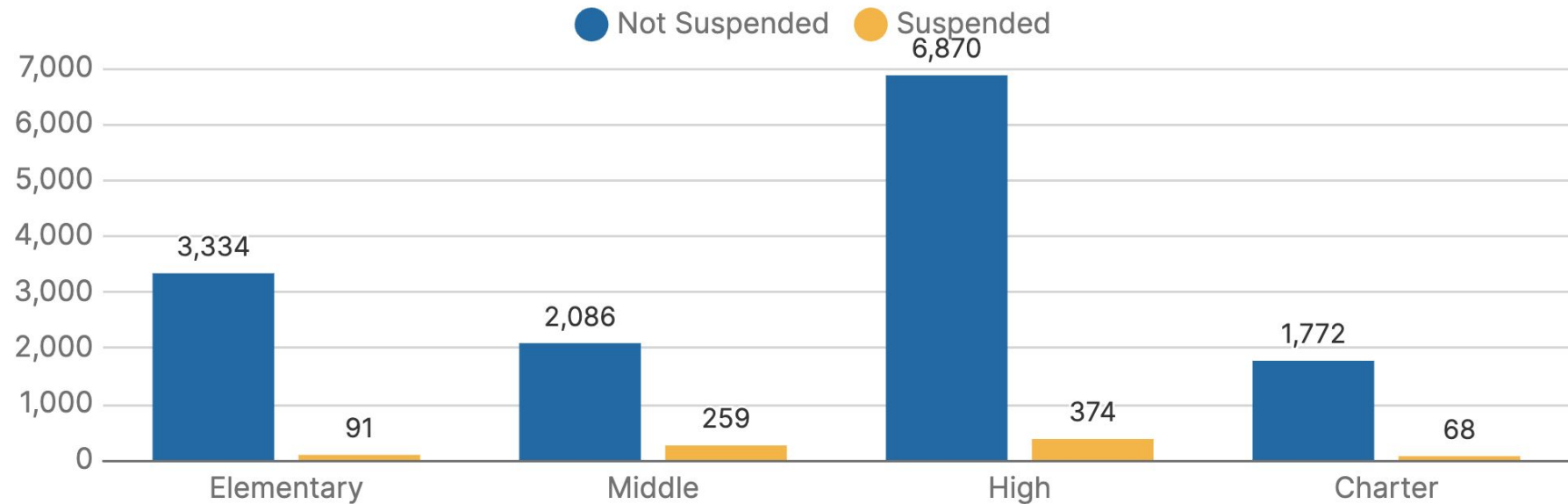
-5%
year-to-year

Students with N Discipline Incidents



Suspensions by School Level vs. Enrollment

Number of Students Suspended by School Level



2.7%

11.0%

5.2%

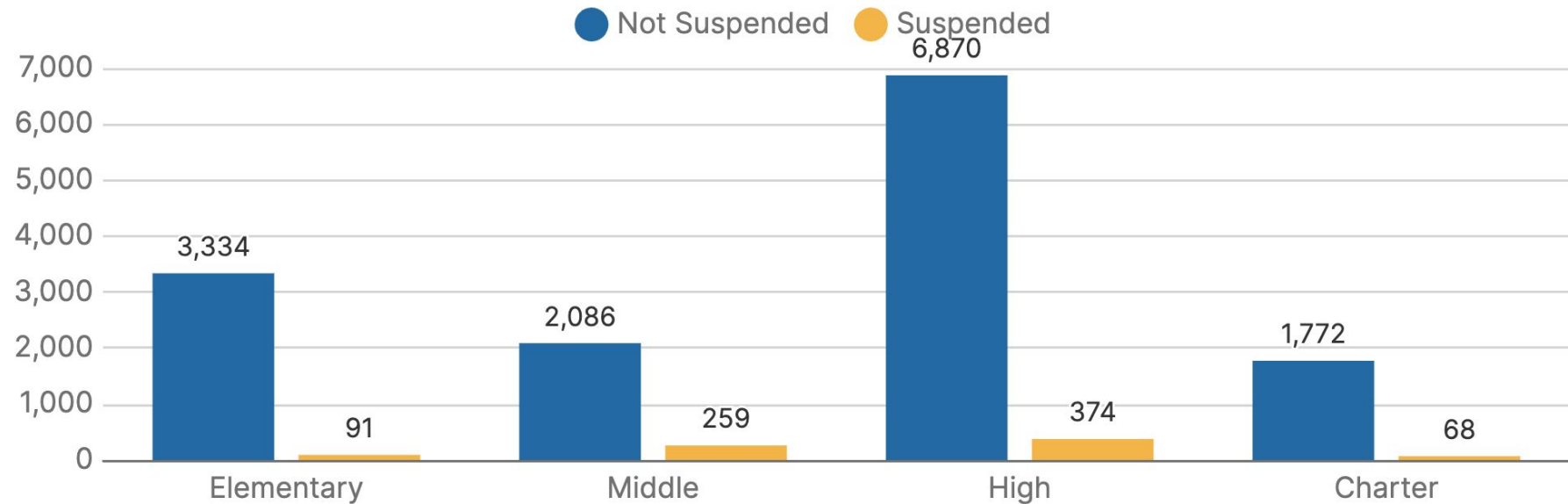
3.7%

of our students experience a suspension



Suspensions by School Level vs. Enrollment

Number of Students Suspended by School Level



1 in 37

1 in 8

1 in 18

1 in 26

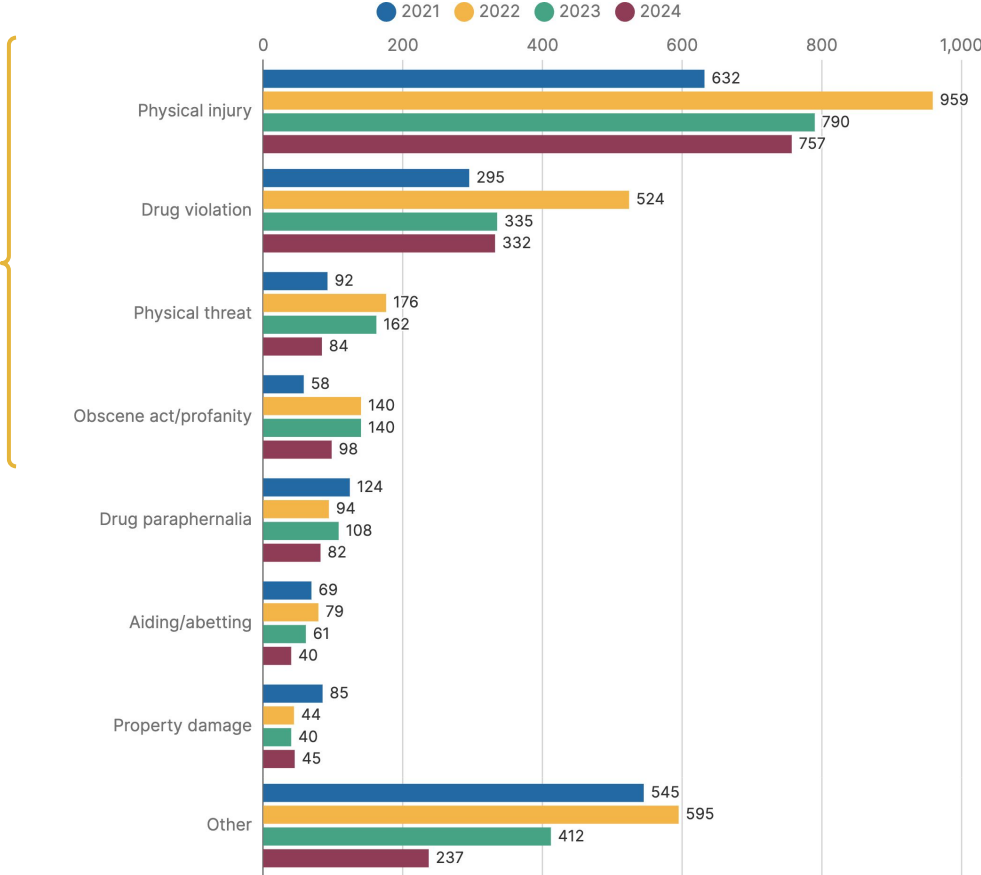
of our students experience a suspension



What are students suspended for?

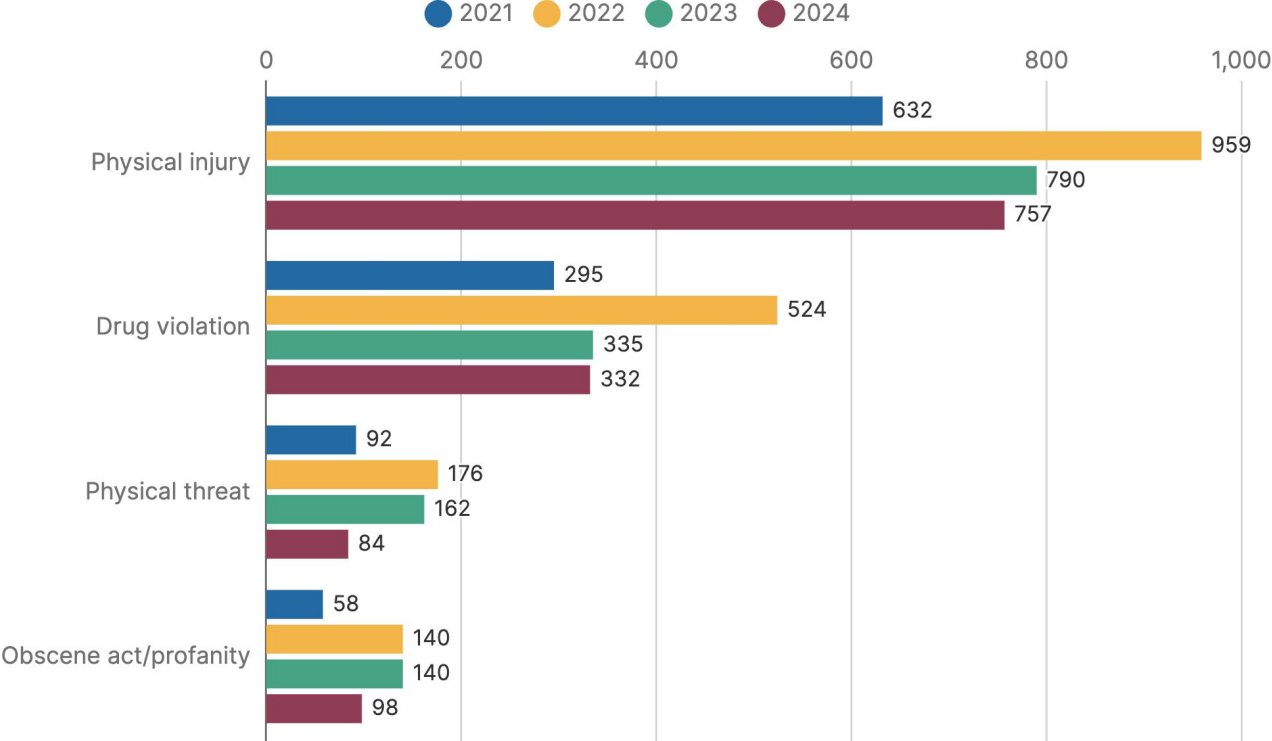
Suspensions by Primary Code for 2024/2025

80%
of all incidents
fall in the
top five
violations



Comparison between 2021, 2022, 2023, and 2024

The number of the top 5 violations year-to-year is the same between this year and last year



Attendance Patterns in Santa Rosa City Schools

**Dr. Emanuele Bardelli
Stacy Desideri
Ken Roberts
Linzey Ryan**

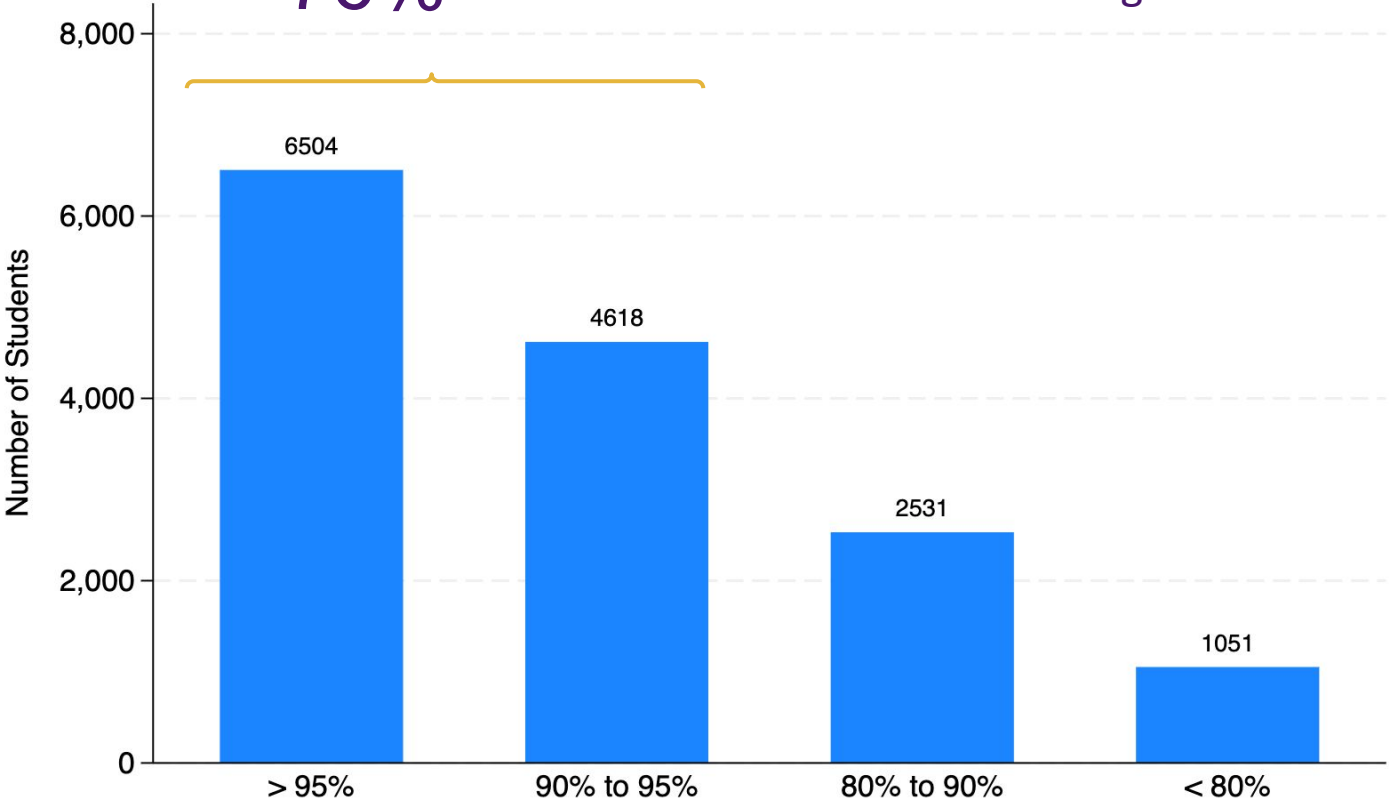


Attendance

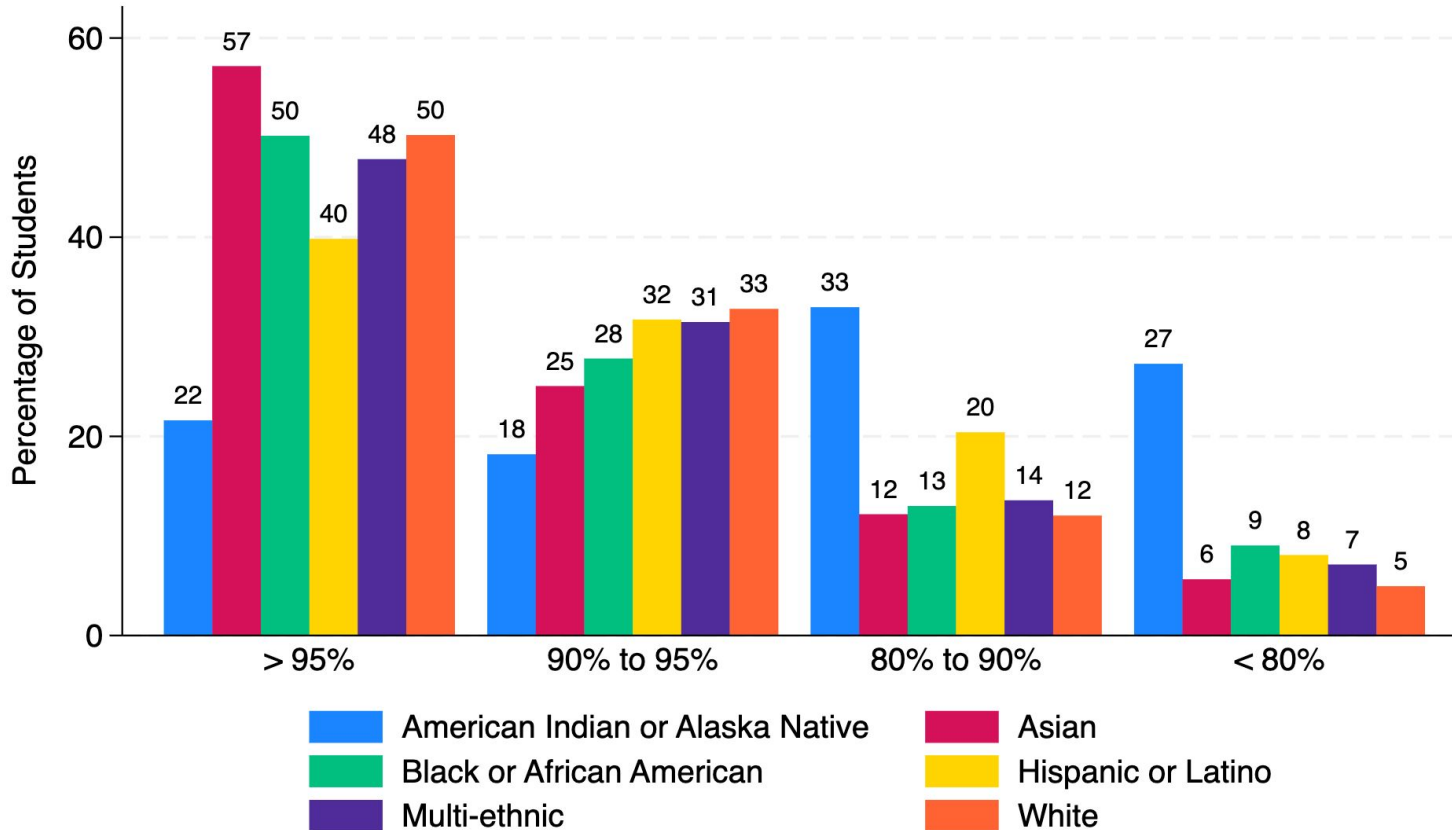
- All students are expected to attend school each day
- Ed Code allows for parents to excuse student absences under certain circumstances (e.g., illness, religious or cultural event, naturalization ceremony, civic or political event)
- Students become **chronically absent** if they are present for less than 90% of the school days
- Student become **truant** if they are absent without a valid excuse for more than 3 times during the school year

Chronic Absenteeism Rates

76% of all students have attendance higher than 90% (+3% YtY)



Chronic Absenteeism Rates



Chronic Absenteeism Rates - Counts

	> 95%	90% to 95%	80% to 90%	< 80%	Total
American Indian or Alaska Native	21	22	24	28	95
Asian	507	153	88	37	785
Black or African American	123	69	36	24	252
Hispanic or Latino	3,608	2,543	1,891	825	8,867
Multi-ethnic	401	259	146	73	879
White	1,960	1,293	557	244	4,054
Total	6,620	4,339	2,742	1,231	14,932