

## 2024/25 Estimated Actuals & 2025/26 July 1<sup>st</sup> Budget Checklist

Please submit an electronic copy of the required forms in the following order along with this checklist to District Fiscal Advisory Services within 5 days of adoption or by Tuesday, July 1<sup>st</sup>, whichever occurs first [E.C. 42127(a)(2)].

- ☐ **Form CB** - Budget Certification - Original Signature (scanned)
- ☐ **Form CC** - Worker's Compensation Certification - Original Signature
- ☐ **2024-25 Technical Review Checks (TRCs) Estimated Actuals**
  - Print "Exceptions Only" page. All warning (W) exceptions must be explained.
- ☐ **2025-26 Technical Review Checks (TRCs) Budget**
  - Print "Exceptions Only" page. All warning exceptions must be explained.
- ☐ **Form 01** - General Fund Financial Report
  - Designate in 2024/25 & 2025/26:
  - Revolving Cash (Object Code 9711)
  - Economic Uncertainties (Object Code 9789)
  - *If designating for Committed or Assigned, please include description*
- ☐ **Form 170** - only if using it as part of the Reserve for Economic Uncertainties
- ☐ **Narrative** - Needs to focus on 2025/26 July 1<sup>st</sup> Budget to include the following:
  - Key Points to include: One-time funding & one-time spending (***the total amounts impacting the fiscal year, not just the change***), status of negotiations, tentative agreement costs, rate increases, LCAP expenditures, new positions, eliminating positions, grants ending, etc.
  - Deficit/Surplus - Include a detailed explanation as to what's causing the deficit/surplus
  - Explain the differences by: *unrestricted and restricted, separately (revenues and expenditures)*
  - Briefly explain major changes from **2024/25 Second Interim** to **Estimated Actuals**
- ☐ **Fund Forms** - for all other funds operated by the district

## 2024/25 Estimated Actuals & 2025/26 July 1<sup>st</sup> Budget Checklist

### ☐ **Form MYP**

- Shifts from restricted to unrestricted
- Adjustments for one-time activity (revenue & expenditures)
- Salaries & Benefits: Step/Column, other adjustments, eliminated or new positions, STRS & PERS rate increases, AB 1522 (sick leave), Affordable Care Act, minimum wage increase, etc.
- Factor the COE funds transfer
- LCAP expenditures

### ☐ **MYP Narrative** – make sure to address 2026/27 and 2027/28

- Key Points to include: LCAP expenditures, grants ending, removing one-time funding, removing one-time expenditures (**total amounts impacting the fiscal year, not just the change**)
- Salaries & Benefits: Step/column, other adjustments (eliminated positions, new positions, one-time off-schedule), STRS & PERS rate increase, tentative agreement costs
- Deficit/Surplus – Include a detailed explanation as to what's causing the deficit/surplus
- Explain the differences by: **unrestricted and restricted separately (revenues and expenditures)**

### ☐ **Form CEA** - Current Expense Formula/Minimum Classroom Comp – Actuals

### ☐ **Form CEB** - Current Expense Formula/Minimum Classroom Comp – Budget

### ☐ **Form SIAA** - Summary of Interfund Activities - Actuals

### ☐ **Form SIAB** - Summary of Interfund Activities - Budget

### ☐ **Form A** - Average Daily Attendance

- Please use the "District ADA" Tab
- Include the **COE ADA** for Community School and Special Education-Special Day Class
- "**Funded ADA**" column (Section 6. "Total District ADA") should match to the ADA reported on the LCFF Calculator for the 2024/25 fiscal year
- "**Estimated Funded ADA**" column (Section 6. "Total District ADA") should match to the ADA reported on the LCFF Calculator for the 2025/26 fiscal year

### ☐ **Criteria & Standards**

#### **Supplemental Information:**

- **S6A.** - Identification of District's Long-Term Commitments  
2022/23 Principal & Interest payments for General Fund should match budget (objects 7438 & 7439)
- **S8A, S8B, & S8C.** - Cost Analysis of District's Labor Agreements  
If negotiations have not been settled, **please include the cost of 1%**

## 2024/25 Estimated Actuals & 2025/26 July 1<sup>st</sup> Budget Checklist

☐ **LCFF Calculator** - Please email us your revised LCFF Calculator spreadsheet if any changes were made

- Print the "Calculator" tab
- Print the "Summary" tab
  - this will confirm some of the fiscal estimates for the LCAP

☐ **Form Cash**

- 2024/25 – include about 25% of the June payment as a deferral (A/R)
- 2025/26

### **Other Items:**

☐ **Send Form CB** - Budget Certification - Original Signature

☐ **Email Updated LCFF Calculator (only if modified)** – send modified spreadsheet to [fas@icoe.org](mailto:fas@icoe.org)

☐ **LEA Dataset Approval** – certify official dataset to ICOE (1<sup>st</sup> Level LEA Review)

☐ **Budget Model** - Email **Budget Model #'s** to [fas@icoe.org](mailto:fas@icoe.org)

- 2024/25 Budget model should match to Estimated Actuals (form 01) and "Revised" in Escape
- 2025/26 Budget model should match to July 1<sup>st</sup> Budget (form 01) and "Adopted" in Escape

☐ **PDF Budget Packet**

- Email complete Budget packet to [fas@icoe.org](mailto:fas@icoe.org)

☐ **LCAP**

- Email FINAL adopted LCAP to [lcap@icoe.org](mailto:lcap@icoe.org) (label it with the Board Adopted date)
- Post to district's website

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: Imperial Unified School District

Date: 6/09-11/25

Adoption Date: 6/24/2025

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

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Bryan Thomason

Title: Superintendent

Public Hearing:

Place: IUSD Board Room

Date: 6/12/2025

Time: 5:30 pm

Contact person for additional information on the budget reports:

Name: Gina Hendrix

Title: Associate Superintendent of Administrative Services

Telephone: 760-355-3013

E-mail: ghendrix@imperialusd.org

Criteria and Standards Review Summary

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

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

**Budget, July 1**  
**FINANCIAL REPORTS**  
**2025-26 Budget**  
**School District Certification**

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.	<b>X</b>	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	<b>X</b>	
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.	<b>X</b>	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
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)?	<b>X</b>	
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?		<b>X</b>
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		<b>X</b>
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?	<b>X</b>  n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	<b>X</b>	
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)	<b>X</b> <b>X</b> <b>X</b>	
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:		<b>X</b> <b>06/24/2025</b>
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?		<b>X</b>
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	

Budget, July 1  
FINANCIAL REPORTS  
2025-26 Budget  
School District Certification

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Date of Meeting: 6/24/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Bryan Thomason

Title: Superintendent

For additional information on this certification, please contact:

Name: Gina Hendrix

Title: Associate Superintendent of  
Administrative Services

Telephone: 760-355-3013

E-mail: ghendrix@imperialusd.org

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

Imperial Unified

Imperial 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)

**SUPPLEMENTAL CHECKS**

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$51,802,183.00	
DEBT.GOV.PENSION.LIAB.9663	\$53,103,256.00	
DEBT.GOV.OPEB.9664	\$8,627,397.00	
DEBT.GOV.COMP.ABS.9665	\$305,452.93	
DEBT.GOV.CAP.LEASES.9667	\$410,395.00	
Explanation: Will update during closing.		



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

Imperial Unified

Imperial 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)

**EXPORT VALIDATION CHECKS**

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

**Exception**

Explanation: Cashflow attached

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	60,154,804.00	0.00	60,154,804.00	61,952,852.00	0.00	61,952,852.00	3.0%
2) Federal Revenue		8100-8299	0.00	2,803,244.00	2,803,244.00	0.00	2,741,018.00	2,741,018.00	-2.2%
3) Other State Revenue		8300-8599	2,332,510.00	7,472,537.00	9,805,047.00	2,368,293.00	6,940,933.00	9,309,226.00	-5.1%
4) Other Local Revenue		8600-8799	1,330,471.00	3,460,161.00	4,790,632.00	1,330,471.00	3,189,164.00	4,519,635.00	-5.7%
5) TOTAL, REVENUES			63,817,785.00	13,735,942.00	77,553,727.00	65,651,616.00	12,871,115.00	78,522,731.00	1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	24,149,730.00	9,390,473.00	33,540,203.00	28,336,369.00	7,927,257.00	36,263,626.00	8.1%
2) Classified Salaries		2000-2999	9,240,197.00	4,324,478.00	13,564,675.00	9,940,665.00	4,448,954.00	14,389,619.00	6.1%
3) Employee Benefits		3000-3999	12,569,126.00	7,951,198.00	20,520,324.00	13,975,253.00	7,614,479.00	21,589,732.00	5.2%
4) Books and Supplies		4000-4999	2,110,540.00	2,446,561.00	4,557,101.00	1,889,879.00	1,507,046.00	3,396,925.00	-25.5%
5) Services and Other Operating Expenditures		5000-5999	4,706,744.00	3,192,209.00	7,898,953.00	4,620,924.00	2,287,164.00	6,908,088.00	-12.5%
6) Capital Outlay		6000-6999	616,095.00	1,216,877.00	1,832,972.00	415,680.00	742,213.00	1,157,893.00	-36.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,241.00	0.00	268,241.00	265,043.00	0.00	265,043.00	-1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(77,527.00)	77,527.00	0.00	(43,623.00)	43,623.00	0.00	0.0%
9) TOTAL, EXPENDITURES			53,583,146.00	28,599,323.00	82,182,469.00	59,400,190.00	24,570,736.00	83,970,926.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,234,639.00	(14,863,381.00)	(4,628,742.00)	6,251,426.00	(11,699,621.00)	(5,448,195.00)	17.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
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	(9,959,568.00)	9,959,568.00	0.00	(10,912,974.00)	10,912,974.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,959,568.00)	9,959,568.00	0.00	(10,662,974.00)	10,912,974.00	250,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,071.00	(4,903,813.00)	(4,628,742.00)	(4,411,548.00)	(786,647.00)	(5,198,195.00)	12.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,508,363.00	10,039,014.00	30,547,377.00	20,783,434.00	5,135,201.00	25,918,635.00	-15.2%
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			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)			20,508,363.00	10,039,014.00	30,547,377.00	20,783,434.00	5,135,201.00	25,918,635.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,508,363.00	10,039,014.00	30,547,377.00	20,783,434.00	5,135,201.00	25,918,635.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			20,783,434.00	5,135,201.00	25,918,635.00	16,371,886.00	4,348,554.00	20,720,440.00	-20.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,478.00	0.00	3,478.00	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	5,135,201.00	5,135,201.00	0.00	4,348,554.00	4,348,554.00	-15.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	8,218,247.00	0.00	8,218,247.00	8,397,093.00	0.00	8,397,093.00	2.2%
Continuity of Operations	0000	9760	8,218,247.00		8,218,247.00			0.00	
Continuity of Operations	0000	9760			0.00	8,397,093.00		8,397,093.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,465,474.00	0.00	2,465,474.00	2,519,128.00	0.00	2,519,128.00	2.2%
Unassigned/Unappropriated Amount		9790	10,093,735.00	0.00	10,093,735.00	5,453,165.00	0.00	5,453,165.00	-46.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	29,315,349.59	(3,878,497.66)	25,436,851.93				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
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	35,782.76	0.00	35,782.76				
4) Due from Grantor Government		9290	0.00	40,186.44	40,186.44				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	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)	
7) Prepaid Expenditures		9330	3,478.00	0.00	3,478.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			29,357,110.35	(3,838,311.22)	25,518,799.13				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,437,997.93	31,851.19	2,469,849.12				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	770.00	0.00	770.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,438,767.93	31,851.19	2,470,619.12				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			26,918,342.42	(3,870,162.41)	23,048,180.01				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	41,413,919.00	0.00	41,413,919.00	45,083,405.00	0.00	45,083,405.00	8.9%
Education Protection Account State Aid - Current Year		8012	9,343,536.00	0.00	9,343,536.00	9,652,682.00	0.00	9,652,682.00	3.3%
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	67,004.00	0.00	67,004.00	67,004.00	0.00	67,004.00	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	8,625,812.00	0.00	8,625,812.00	8,625,812.00	0.00	8,625,812.00	0.0%
Unsecured Roll Taxes		8042	1,051,272.00	0.00	1,051,272.00	1,051,272.00	0.00	1,051,272.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	149,147.00	0.00	149,147.00	149,147.00	0.00	149,147.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	(2,643,166.00)	0.00	(2,643,166.00)	(2,643,166.00)	0.00	(2,643,166.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,180,584.00	0.00	2,180,584.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			60,188,108.00	0.00	60,188,108.00	61,986,156.00	0.00	61,986,156.00	3.0%
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	(33,304.00)	0.00	(33,304.00)	(33,304.00)	0.00	(33,304.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			60,154,804.00	0.00	60,154,804.00	61,952,852.00	0.00	61,952,852.00	3.0%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	932,883.00	932,883.00	0.00	932,883.00	932,883.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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	84,243.00	84,243.00	0.00	75,050.00	75,050.00	-10.9%
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		732,121.00	732,121.00		701,825.00	701,825.00	-4.1%
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		122,614.00	122,614.00		122,614.00	122,614.00	0.0%
Title III, Immigrant Student Program	4201	8290		3,139.00	3,139.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		353,806.00	353,806.00		146,010.00	146,010.00	-58.7%
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			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		279,798.00	279,798.00		467,996.00	467,996.00	67.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	294,640.00	294,640.00	0.00	294,640.00	294,640.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,803,244.00	2,803,244.00	0.00	2,741,018.00	2,741,018.00	-2.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	216,901.00	0.00	216,901.00	230,750.00	0.00	230,750.00	6.4%
Lottery - Unrestricted and Instructional Materials		8560	852,051.00	388,294.00	1,240,345.00	873,985.00	375,219.00	1,249,204.00	0.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,324,035.00	2,324,035.00		2,324,035.00	2,324,035.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		328,707.00	328,707.00		197,000.00	197,000.00	-40.1%
Arts and Music in Schools (Prop 28)	6770	8590		664,464.00	664,464.00		664,464.00	664,464.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,263,558.00	3,767,037.00	5,030,595.00	1,263,558.00	3,380,215.00	4,643,773.00	-7.7%
TOTAL, OTHER STATE REVENUE			2,332,510.00	7,472,537.00	9,805,047.00	2,368,293.00	6,940,933.00	9,309,226.00	-5.1%

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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	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	309,493.00	309,493.00	0.00	309,493.00	309,493.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	980,000.00	0.00	980,000.00	980,000.00	0.00	980,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	597,521.00	597,521.00	0.00	326,524.00	326,524.00	-45.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	221.00	0.00	221.00	221.00	0.00	221.00	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	350,250.00	110.00	350,360.00	350,250.00	110.00	350,360.00	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)	
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		2,553,037.00	2,553,037.00		2,553,037.00	2,553,037.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,330,471.00	3,460,161.00	4,790,632.00	1,330,471.00	3,189,164.00	4,519,635.00	-5.7%
TOTAL, REVENUES			63,817,785.00	13,735,942.00	77,553,727.00	65,651,616.00	12,871,115.00	78,522,731.00	1.2%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	21,090,871.00	7,437,955.00	28,528,826.00	24,841,875.00	5,617,390.00	30,459,265.00	6.8%
Certificated Pupil Support Salaries		1200	939,411.00	1,034,417.00	1,973,828.00	1,019,270.00	1,241,758.00	2,261,028.00	14.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,951,095.00	846,204.00	2,797,299.00	2,295,523.00	952,575.00	3,248,098.00	16.1%
Other Certificated Salaries		1900	168,353.00	71,897.00	240,250.00	179,701.00	115,534.00	295,235.00	22.9%
TOTAL, CERTIFICATED SALARIES			24,149,730.00	9,390,473.00	33,540,203.00	28,336,369.00	7,927,257.00	36,263,626.00	8.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,369,610.00	3,058,482.00	4,428,092.00	1,661,398.00	3,121,753.00	4,783,151.00	8.0%
Classified Support Salaries		2200	5,523,426.00	938,086.00	6,461,512.00	5,767,313.00	1,021,780.00	6,789,093.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	559,364.00	180,768.00	740,132.00	584,941.00	188,286.00	773,227.00	4.5%
Clerical, Technical and Office Salaries		2400	1,132,524.00	74,602.00	1,207,126.00	1,198,071.00	76,902.00	1,274,973.00	5.6%
Other Classified Salaries		2900	655,273.00	72,540.00	727,813.00	728,942.00	40,233.00	769,175.00	5.7%
TOTAL, CLASSIFIED SALARIES			9,240,197.00	4,324,478.00	13,564,675.00	9,940,665.00	4,448,954.00	14,389,619.00	6.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,559,510.00	4,075,451.00	8,634,961.00	5,090,195.00	4,045,117.00	9,135,312.00	5.8%
PERS		3201-3202	2,463,754.00	1,249,983.00	3,713,737.00	2,663,679.00	1,284,758.00	3,948,437.00	6.3%



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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	990,159.00	455,069.00	1,445,228.00	1,141,302.00	482,094.00	1,623,396.00	12.3%
Unemployment Insurance		3401-3402	3,650,576.00	1,800,255.00	5,450,831.00	4,050,118.00	1,474,600.00	5,524,718.00	1.4%
Workers' Compensation		3501-3502	16,353.00	6,771.00	23,124.00	18,865.00	6,128.00	24,993.00	8.1%
OPEB, Allocated		3601-3602	679,288.00	280,046.00	959,334.00	779,512.00	252,070.00	1,031,582.00	7.5%
OPEB, Active Employees		3701-3702	209,486.00	83,623.00	293,109.00	231,582.00	69,712.00	301,294.00	2.8%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,569,126.00	7,951,198.00	20,520,324.00	13,975,253.00	7,614,479.00	21,589,732.00	5.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,200.00	405,110.00	406,310.00	0.00	451,636.00	451,636.00	11.2%
Books and Other Reference Materials		4200	28,026.00	225,532.00	253,558.00	36,552.00	142,859.00	179,411.00	-29.2%
Materials and Supplies		4300	1,879,189.00	1,480,200.00	3,359,389.00	1,647,787.00	751,522.00	2,399,309.00	-28.6%
Noncapitalized Equipment		4400	202,125.00	335,719.00	537,844.00	205,540.00	161,029.00	366,569.00	-31.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,110,540.00	2,446,561.00	4,557,101.00	1,889,879.00	1,507,046.00	3,396,925.00	-25.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	189,939.00	215,324.00	405,263.00	212,491.00	58,020.00	270,511.00	-33.3%
Dues and Memberships		5300	44,624.00	3,903.00	48,527.00	44,929.00	3,811.00	48,740.00	0.4%
Insurance		5400 - 5450	754,000.00	0.00	754,000.00	834,063.00	0.00	834,063.00	10.6%
Operations and Housekeeping Services		5500	1,165,700.00	0.00	1,165,700.00	1,200,024.00	0.00	1,200,024.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	322,965.00	90,000.00	412,965.00	302,487.00	81,000.00	383,487.00	-7.1%
Transfers of Direct Costs		5710	(79,225.00)	79,225.00	0.00	(88,565.00)	88,565.00	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	2,181,021.00	2,803,757.00	4,984,778.00	1,987,775.00	2,055,768.00	4,043,543.00	-18.9%
Communications		5900	127,720.00	0.00	127,720.00	127,720.00	0.00	127,720.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,706,744.00	3,192,209.00	7,898,953.00	4,620,924.00	2,287,164.00	6,908,088.00	-12.5%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	266,515.00	611,027.00	877,542.00	154,000.00	662,313.00	816,313.00	-7.0%
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	320,180.00	563,850.00	884,030.00	241,944.00	57,200.00	299,144.00	-66.2%
Equipment Replacement		6500	19,400.00	42,000.00	61,400.00	19,736.00	22,700.00	42,436.00	-30.9%
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			616,095.00	1,216,877.00	1,832,972.00	415,680.00	742,213.00	1,157,893.00	-36.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	185,241.00	0.00	185,241.00	182,043.00	0.00	182,043.00	-1.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	83,000.00	0.00	83,000.00	83,000.00	0.00	83,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			268,241.00	0.00	268,241.00	265,043.00	0.00	265,043.00	-1.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

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	(77,527.00)	77,527.00	0.00	(43,623.00)	43,623.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(77,527.00)	77,527.00	0.00	(43,623.00)	43,623.00	0.00	0.0%
TOTAL, EXPENDITURES			53,583,146.00	28,599,323.00	82,182,469.00	59,400,190.00	24,570,736.00	83,970,926.00	2.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,959,568.00)	9,959,568.00	0.00	(10,912,974.00)	10,912,974.00	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			(9,959,568.00)	9,959,568.00	0.00	(10,912,974.00)	10,912,974.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(9,959,568.00)	9,959,568.00	0.00	(10,662,974.00)	10,912,974.00	250,000.00	New

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	60,154,804.00	0.00	60,154,804.00	61,952,852.00	0.00	61,952,852.00	3.0%
2) Federal Revenue		8100-8299	0.00	2,803,244.00	2,803,244.00	0.00	2,741,018.00	2,741,018.00	-2.2%
3) Other State Revenue		8300-8599	2,332,510.00	7,472,537.00	9,805,047.00	2,368,293.00	6,940,933.00	9,309,226.00	-5.1%
4) Other Local Revenue		8600-8799	1,330,471.00	3,460,161.00	4,790,632.00	1,330,471.00	3,189,164.00	4,519,635.00	-5.7%
5) TOTAL, REVENUES			63,817,785.00	13,735,942.00	77,553,727.00	65,651,616.00	12,871,115.00	78,522,731.00	1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	32,029,213.00	21,272,082.00	53,301,295.00	36,903,746.00	17,262,185.00	54,165,931.00	1.6%
2) Instruction - Related Services	2000-2999		4,632,677.00	439,952.00	5,072,629.00	5,155,069.00	449,044.00	5,604,113.00	10.5%
3) Pupil Services	3000-3999		5,596,779.00	3,974,528.00	9,571,307.00	6,054,022.00	3,833,275.00	9,887,297.00	3.3%
4) Ancillary Services	4000-4999		929,099.00	12,816.00	941,915.00	863,544.00	12,816.00	876,360.00	-7.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,363,376.00	136,613.00	4,499,989.00	4,615,608.00	76,601.00	4,692,209.00	4.3%
8) Plant Services	8000-8999		5,763,761.00	2,763,332.00	8,527,093.00	5,543,158.00	2,936,815.00	8,479,973.00	-0.6%
9) Other Outgo	9000-9999		268,241.00	0.00	268,241.00	265,043.00	0.00	265,043.00	-1.2%
10) TOTAL, EXPENDITURES			53,583,146.00	28,599,323.00	82,182,469.00	59,400,190.00	24,570,736.00	83,970,926.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,234,639.00	(14,863,381.00)	(4,628,742.00)	6,251,426.00	(11,699,621.00)	(5,448,195.00)	17.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	250,000.00	0.00	250,000.00	New
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	(9,959,568.00)	9,959,568.00	0.00	(10,912,974.00)	10,912,974.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,959,568.00)	9,959,568.00	0.00	(10,662,974.00)	10,912,974.00	250,000.00	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,071.00	(4,903,813.00)	(4,628,742.00)	(4,411,548.00)	(786,647.00)	(5,198,195.00)	12.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,508,363.00	10,039,014.00	30,547,377.00	20,783,434.00	5,135,201.00	25,918,635.00	-15.2%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,508,363.00	10,039,014.00	30,547,377.00	20,783,434.00	5,135,201.00	25,918,635.00	-15.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,508,363.00	10,039,014.00	30,547,377.00	20,783,434.00	5,135,201.00	25,918,635.00	-15.2%
2) Ending Balance, June 30 (E + F1e)			20,783,434.00	5,135,201.00	25,918,635.00	16,371,886.00	4,348,554.00	20,720,440.00	-20.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	3,478.00	0.00	3,478.00	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	5,135,201.00	5,135,201.00	0.00	4,348,554.00	4,348,554.00	-15.3%
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	8,218,247.00	0.00	8,218,247.00	8,397,093.00	0.00	8,397,093.00	2.2%
Continuity of Operations	0000	9760	8,218,247.00		8,218,247.00			0.00	
Continuity of Operations	0000	9760			0.00	8,397,093.00		8,397,093.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,465,474.00	0.00	2,465,474.00	2,519,128.00	0.00	2,519,128.00	2.2%
Unassigned/Unappropriated Amount		9790	10,093,735.00	0.00	10,093,735.00	5,453,165.00	0.00	5,453,165.00	-46.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	11,847.00	0.00
6300	Lottery: Instructional Materials	862,354.00	726,623.00
6383	Golden State Pathways Program	262,021.00	128,311.00
6547	Special Education Early Intervention Preschool Grant	795,485.00	488,147.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,896,257.00	1,183,257.00
7412	A-G Access/Success Grant	39,814.00	0.00
7413	A-G Learning Loss Mitigation Grant	23,796.00	0.00
7810	Other Restricted State	31,359.00	28,124.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,212,268.00	1,794,092.00
Total, Restricted Balance		5,135,201.00	4,348,554.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,743.00	50,743.00	0.0%
3) Other State Revenue		8300-8599	102,793.00	102,793.00	0.0%
4) Other Local Revenue		8600-8799	8,840.00	8,840.00	0.0%
5) TOTAL, REVENUES			162,376.00	162,376.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	74,000.00	41,000.00	-44.6%
2) Classified Salaries		2000-2999	21,897.00	26,593.00	21.4%
3) Employee Benefits		3000-3999	32,154.00	25,431.00	-20.9%
4) Books and Supplies		4000-4999	146,292.00	41,196.00	-71.8%
5) Services and Other Operating Expenditures		5000-5999	32,432.00	28,156.00	-13.2%
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			306,775.00	162,376.00	-47.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(144,399.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,399.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,399.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,399.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,399.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	42,023.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	9,370.98		
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			51,394.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	738.82		
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			738.82		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			50,655.60		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,743.00	50,743.00	0.0%
TOTAL, FEDERAL REVENUE			50,743.00	50,743.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	99,995.00	99,995.00	0.0%
All Other State Revenue	All Other	8590	2,798.00	2,798.00	0.0%
TOTAL, OTHER STATE REVENUE			102,793.00	102,793.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	5,500.00	5,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,340.00	3,340.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,840.00	8,840.00	0.0%
TOTAL, REVENUES			162,376.00	162,376.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	74,000.00	41,000.00	-44.6%
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			74,000.00	41,000.00	-44.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,897.00	26,593.00	21.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,897.00	26,593.00	21.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	16,932.00	10,629.00	-37.2%
PERS		3201-3202	5,924.00	7,194.00	21.4%
OASDI/Medicare/Alternative		3301-3302	3,803.00	2,568.00	-32.5%
Health and Welfare Benefits		3401-3402	2,845.00	3,176.00	11.6%
Unemployment Insurance		3501-3502	48.00	35.00	-27.1%
Workers' Compensation		3601-3602	1,954.00	1,377.00	-29.5%
OPEB, Allocated		3701-3702	648.00	452.00	-30.2%
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			32,154.00	25,431.00	-20.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	12,700.00	2,500.00	-80.3%
Books and Other Reference Materials		4200	11,595.00	1,745.00	-85.0%
Materials and Supplies		4300	100,380.00	32,868.00	-67.3%
Noncapitalized Equipment		4400	21,617.00	4,083.00	-81.1%
TOTAL, BOOKS AND SUPPLIES			146,292.00	41,196.00	-71.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,136.00	19,091.00	-9.7%
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	3,697.00	3,000.00	-18.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,599.00	6,065.00	-20.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,432.00	28,156.00	-13.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			306,775.00	162,376.00	-47.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,743.00	50,743.00	0.0%
3) Other State Revenue		8300-8599	102,793.00	102,793.00	0.0%
4) Other Local Revenue		8600-8799	8,840.00	8,840.00	0.0%
5) TOTAL, REVENUES			162,376.00	162,376.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		239,710.00	86,192.00	-64.0%
2) Instruction - Related Services	2000-2999		67,065.00	76,184.00	13.6%
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			306,775.00	162,376.00	-47.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(144,399.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,399.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,399.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,399.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,399.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,600,000.00	2,116,033.00	32.3%
3) Other State Revenue		8300-8599	1,800,000.00	1,800,000.00	0.0%
4) Other Local Revenue		8600-8799	62,100.00	62,100.00	0.0%
5) TOTAL, REVENUES			3,462,100.00	3,978,133.00	14.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	917,569.00	944,949.00	3.0%
3) Employee Benefits		3000-3999	445,130.00	464,721.00	4.4%
4) Books and Supplies		4000-4999	2,422,019.00	2,762,019.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	143,260.00	143,260.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	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			4,077,978.00	4,464,949.00	9.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(615,878.00)	(486,816.00)	-21.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(615,878.00)	(486,816.00)	-21.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,184,848.00	1,568,970.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,184,848.00	1,568,970.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,184,848.00	1,568,970.00	-28.2%
2) Ending Balance, June 30 (E + F1e)			1,568,970.00	1,082,154.00	-31.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	70,881.77	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	1,498,088.23	1,082,154.00	-27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,603,812.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	405.00		
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	770.00		
6) Stores		9320	70,881.77		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,675,869.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	155.36		
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			155.36		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			1,675,714.19		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,600,000.00	2,116,033.00	32.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,600,000.00	2,116,033.00	32.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,800,000.00	1,800,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,800,000.00	1,800,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	11,000.00	11,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	48,500.00	48,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,600.00	2,600.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,100.00	62,100.00	0.0%
TOTAL, REVENUES			3,462,100.00	3,978,133.00	14.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	786,671.00	809,080.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	107,123.00	111,192.00	3.8%
Clerical, Technical and Office Salaries		2400	23,775.00	24,677.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			917,569.00	944,949.00	3.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	232,051.00	241,949.00	4.3%
OASDI/Medicare/Alternative		3301-3302	65,907.00	69,020.00	4.7%
Health and Welfare Benefits		3401-3402	123,797.00	129,806.00	4.9%
Unemployment Insurance		3501-3502	456.00	471.00	3.3%
Workers' Compensation		3601-3602	18,685.00	19,242.00	3.0%
OPEB, Allocated		3701-3702	4,234.00	4,233.00	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			445,130.00	464,721.00	4.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	212,000.00	212,000.00	0.0%
Noncapitalized Equipment		4400	54,500.00	54,500.00	0.0%
Food		4700	2,155,519.00	2,495,519.00	15.8%
TOTAL, BOOKS AND SUPPLIES			2,422,019.00	2,762,019.00	14.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	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	71,260.00	71,260.00	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	71,500.00	71,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,260.00	143,260.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	150,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,077,978.00	4,464,949.00	9.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					



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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,600,000.00	2,116,033.00	32.3%
3) Other State Revenue		8300-8599	1,800,000.00	1,800,000.00	0.0%
4) Other Local Revenue		8600-8799	62,100.00	62,100.00	0.0%
5) TOTAL, REVENUES			3,462,100.00	3,978,133.00	14.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,077,978.00	4,464,949.00	9.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			4,077,978.00	4,464,949.00	9.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(615,878.00)	(486,816.00)	-21.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(615,878.00)	(486,816.00)	-21.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,184,848.00	1,568,970.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,184,848.00	1,568,970.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,184,848.00	1,568,970.00	-28.2%
2) Ending Balance, June 30 (E + F1e)			1,568,970.00	1,082,154.00	-31.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	70,881.77	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	1,498,088.23	1,082,154.00	-27.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,403,769.23	987,835.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	94,319.00	94,319.00
Total, Restricted Balance		1,498,088.23	1,082,154.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,124.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,808,838.00	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			1,815,962.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,770,962.00)	45,000.00	-102.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,770,962.00)	45,000.00	-102.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,770,962.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,770,962.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,770,962.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	45,000.00	New
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	45,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	80,202.78		
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			80,202.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			80,202.78		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	45,000.00	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			45,000.00	45,000.00	0.0%
TOTAL, REVENUES			45,000.00	45,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	7,124.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,124.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,808,838.00	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			1,808,838.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,815,962.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	0.0%
5) TOTAL, REVENUES			45,000.00	45,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		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		1,815,962.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,815,962.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,770,962.00)	45,000.00	-102.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,770,962.00)	45,000.00	-102.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,770,962.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,770,962.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,770,962.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	45,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	45,000.00	New
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	843,000.00	78,000.00	-90.7%
5) TOTAL, REVENUES			843,000.00	78,000.00	-90.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	218,205.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,204,898.00	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			5,423,103.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,580,103.00)	78,000.00	-101.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,580,103.00)	78,000.00	-101.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,580,103.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,580,103.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,580,103.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	78,000.00	New
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	78,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	954,861.76		
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			954,861.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			954,861.76		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	100,000.00	35,000.00	-65.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	743,000.00	43,000.00	-94.2%
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			843,000.00	78,000.00	-90.7%
TOTAL, REVENUES			843,000.00	78,000.00	-90.7%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	218,205.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,205.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,186,398.00	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	18,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,204,898.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,423,103.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	843,000.00	78,000.00	-90.7%
5) TOTAL, REVENUES			843,000.00	78,000.00	-90.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,423,103.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,423,103.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(4,580,103.00)	78,000.00	-101.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,580,103.00)	78,000.00	-101.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,580,103.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,580,103.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,580,103.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	78,000.00	New
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	78,000.00	New
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	0.00	78,000.00
Total, Restricted Balance		0.00	78,000.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			600.00	600.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,541.00	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			17,541.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,941.00)	600.00	-103.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,941.00)	600.00	-103.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,941.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,941.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,941.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	600.00	New
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	600.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,840.96		
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			1,840.96		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,840.96		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	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			600.00	600.00	0.0%
TOTAL, REVENUES			600.00	600.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,541.00	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			17,541.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,541.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600.00	600.00	0.0%
5) TOTAL, REVENUES			600.00	600.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,541.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,541.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(16,941.00)	600.00	-103.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,941.00)	600.00	-103.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,941.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,941.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,941.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	600.00	New
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	600.00	New
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	0.00	600.00
Total, Restricted Balance		0.00	600.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,000.00	40,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	250,000.00	New
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	(250,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	(210,000.00)	-625.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,137,745.00	1,177,745.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,137,745.00	1,177,745.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,137,745.00	1,177,745.00	3.5%
2) Ending Balance, June 30 (E + F1e)			1,177,745.00	967,745.00	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,177,745.00	967,745.00	-17.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,187,574.04		
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			1,187,574.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,187,574.04		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	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			40,000.00	40,000.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	250,000.00	New
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	250,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(250,000.00)	New

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			40,000.00	40,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	250,000.00	New
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	(250,000.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,000.00	(210,000.00)	-625.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,137,745.00	1,177,745.00	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,137,745.00	1,177,745.00	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,137,745.00	1,177,745.00	3.5%
2) Ending Balance, June 30 (E + F1e)			1,177,745.00	967,745.00	-17.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,177,745.00	967,745.00	-17.8%
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	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	61,952,852.00	5.32%	65,249,776.00	3.42%	67,480,090.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,368,293.00	0.00%	2,368,293.00	0.00%	2,368,293.00
4. Other Local Revenues	8600-8799	1,330,471.00	0.00%	1,330,471.00	0.00%	1,330,471.00
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	-100.00%	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	(10,912,974.00)	1.14%	(11,037,326.00)	-1.93%	(10,824,535.00)
6. Total (Sum lines A1 thru A5c)		54,988,642.00	5.31%	57,911,214.00	4.22%	60,354,319.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,336,369.00		28,813,796.00
b. Step & Column Adjustment				296,157.00		302,080.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				181,270.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,336,369.00	1.68%	28,813,796.00	1.05%	29,115,876.00
2. Classified Salaries						
a. Base Salaries				9,940,665.00		10,144,939.00
b. Step & Column Adjustment				107,282.00		109,428.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				96,992.00		96,992.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,940,665.00	2.05%	10,144,939.00	2.03%	10,351,359.00
3. Employee Benefits	3000-3999	13,975,253.00	2.57%	14,335,063.00	1.82%	14,596,041.00
4. Books and Supplies	4000-4999	1,889,879.00	1.69%	1,921,772.00	3.09%	1,981,216.00
5. Services and Other Operating Expenditures	5000-5999	4,620,924.00	3.56%	4,785,254.00	2.65%	4,912,208.00
6. Capital Outlay	6000-6999	415,680.00	-29.29%	293,948.00	-6.80%	273,948.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	265,043.00	6.01%	280,971.00	0.00%	280,971.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(43,623.00)	2.00%	(44,495.00)	2.00%	(45,385.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		59,400,190.00	1.90%	60,531,248.00	1.54%	61,466,234.00

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,411,548.00)		(2,620,034.00)		(1,111,915.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,783,434.00		16,371,886.00		13,751,852.00
2. Ending Fund Balance (Sum lines C and D1)		16,371,886.00		13,751,852.00		12,639,937.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	8,397,093.00		8,522,488.00		8,577,359.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,519,128.00		2,556,746.00		2,573,208.00
2. Unassigned/Unappropriated	9790	5,453,165.00		2,670,118.00		1,486,870.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,371,886.00		13,751,852.00		12,639,937.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,519,128.00		2,556,746.00		2,573,208.00
c. Unassigned/Unappropriated	9790	5,453,165.00		2,670,118.00		1,486,870.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,972,293.00		5,226,864.00		4,060,078.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2026-27, added two teachers and two classified employees. In 2027-28, added two classified employees.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,741,018.00	-15.54%	2,315,188.00	0.00%	2,315,188.00
3. Other State Revenues	8300-8599	6,940,933.00	0.00%	6,940,933.00	-3.44%	6,701,933.00
4. Other Local Revenues	8600-8799	3,189,164.00	0.00%	3,189,164.00	0.00%	3,189,164.00
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	10,912,974.00	1.14%	11,037,326.00	-1.93%	10,824,535.00
6. Total (Sum lines A1 thru A5c)		23,784,089.00	-1.27%	23,482,611.00	-1.92%	23,030,820.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,927,257.00		8,114,235.00
b. Step & Column Adjustment				186,978.00		190,718.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(376,589.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,927,257.00	2.36%	8,114,235.00	-2.29%	7,928,364.00
2. Classified Salaries						
a. Base Salaries				4,448,954.00		4,561,196.00
b. Step & Column Adjustment				112,242.00		114,013.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,448,954.00	2.52%	4,561,196.00	2.50%	4,675,209.00
3. Employee Benefits	3000-3999	7,614,479.00	-3.12%	7,376,963.00	-0.25%	7,358,868.00
4. Books and Supplies	4000-4999	1,507,046.00	40.45%	2,116,697.00	3.37%	2,188,135.00
5. Services and Other Operating Expenditures	5000-5999	2,287,164.00	0.39%	2,296,005.00	-11.76%	2,025,900.00
6. Capital Outlay	6000-6999	742,213.00	-74.61%	188,425.00	-51.80%	90,813.00
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	43,623.00	-8.05%	40,113.00	-0.11%	40,067.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,570,736.00	0.50%	24,693,634.00	-1.56%	24,307,356.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(786,647.00)		(1,211,023.00)		(1,276,536.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,135,201.00		4,348,554.00		3,137,531.00
2. Ending Fund Balance (Sum lines C and D1)		4,348,554.00		3,137,531.00		1,860,995.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,348,554.00		3,137,531.00		1,860,995.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,348,554.00		3,137,531.00		1,860,995.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2027-28, Golden Pathways Grant ends.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	61,952,852.00	5.32%	65,249,776.00	3.42%	67,480,090.00
2. Federal Revenues	8100-8299	2,741,018.00	-15.54%	2,315,188.00	0.00%	2,315,188.00
3. Other State Revenues	8300-8599	9,309,226.00	0.00%	9,309,226.00	-2.57%	9,070,226.00
4. Other Local Revenues	8600-8799	4,519,635.00	0.00%	4,519,635.00	0.00%	4,519,635.00
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		78,772,731.00	3.33%	81,393,825.00	2.45%	83,385,139.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				36,263,626.00		36,928,031.00
b. Step & Column Adjustment				483,135.00		492,798.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				181,270.00		(376,589.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,263,626.00	1.83%	36,928,031.00	0.31%	37,044,240.00
2. Classified Salaries						
a. Base Salaries				14,389,619.00		14,706,135.00
b. Step & Column Adjustment				219,524.00		223,441.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,992.00		96,992.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,389,619.00	2.20%	14,706,135.00	2.18%	15,026,568.00
3. Employee Benefits	3000-3999	21,589,732.00	0.57%	21,712,026.00	1.12%	21,954,909.00
4. Books and Supplies	4000-4999	3,396,925.00	18.89%	4,038,469.00	3.24%	4,169,351.00
5. Services and Other Operating Expenditures	5000-5999	6,908,088.00	2.51%	7,081,259.00	-2.02%	6,938,108.00
6. Capital Outlay	6000-6999	1,157,893.00	-58.34%	482,373.00	-24.38%	364,761.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	265,043.00	6.01%	280,971.00	0.00%	280,971.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(4,382.00)	21.36%	(5,318.00)
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)		83,970,926.00	1.49%	85,224,882.00	0.64%	85,773,590.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,198,195.00)		(3,831,057.00)		(2,388,451.00)



Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,918,635.00		20,720,440.00		16,889,383.00
2. Ending Fund Balance (Sum lines C and D1)		20,720,440.00		16,889,383.00		14,500,932.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	4,348,554.00		3,137,531.00		1,860,995.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,397,093.00		8,522,488.00		8,577,359.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,519,128.00		2,556,746.00		2,573,208.00
2. Unassigned/Unappropriated	9790	5,453,165.00		2,670,118.00		1,486,870.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,720,440.00		16,889,383.00		14,500,932.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,519,128.00		2,556,746.00		2,573,208.00
c. Unassigned/Unappropriated	9790	5,453,165.00		2,670,118.00		1,486,870.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,972,293.00		5,226,864.00		4,060,078.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.49%		6.13%		4.73%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,595.84		4,615.84		4,615.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		83,970,926.00		85,224,882.00		85,773,590.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		83,970,926.00		85,224,882.00		85,773,590.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		2,519,127.78		2,556,746.46		2,573,207.70
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)						
		2,519,127.78		2,556,746.46		2,573,207.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

13 63164 0000000  
Form CEA  
G8BDXDFD4E(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,540,203.00	301	0.00	303	33,540,203.00	305	396,878.00		307	33,143,325.00	309
2000 - Classified Salaries	13,564,675.00	311	35,175.00	313	13,529,500.00	315	1,668,922.00		317	11,860,578.00	319
3000 - Employee Benefits	20,520,324.00	321	303,494.00	323	20,216,830.00	325	883,264.00		327	19,333,566.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,618,501.00	331	314,271.00	333	4,304,230.00	335	1,199,211.00		337	3,105,019.00	339
5000 - Services . . . & 7300 - Indirect Costs	7,898,953.00	341	214,343.00	343	7,684,610.00	345	280,604.00		347	7,404,006.00	349
TOTAL					79,275,373.00	365			TOTAL	74,846,494.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	28,114,526.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,414,092.00	380
3. STRS. . . . .	3101 & 3102	7,258,438.00	382
4. PERS. . . . .	3201 & 3202	1,381,073.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	770,486.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	3,763,160.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	16,231.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	674,923.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		46,392,929.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		73.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		8,437.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		46,384,419.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		61.97%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	36,263,626.00	301	0.00	303	36,263,626.00	305	396,878.00		307	35,866,748.00	309
2000 - Classified Salaries	14,389,619.00	311	31,175.00	313	14,358,444.00	315	1,723,734.00		317	12,634,710.00	319
3000 - Employee Benefits	21,589,732.00	321	310,907.00	323	21,278,825.00	325	912,505.00		327	20,366,320.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,439,361.00	331	32,100.00	333	3,407,261.00	335	1,264,072.00		337	2,143,189.00	339
5000 - Services. . & 7300 - Indirect Costs	6,908,088.00	341	150,000.00	343	6,758,088.00	345	318,237.00		347	6,439,851.00	349
TOTAL					82,066,244.00	365	TOTAL			77,450,818.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	49,303,856.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	73.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	8,437.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	49,295,346.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	63.65%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	63.65%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	77,450,818.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

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


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

13 63164 0000000  
Form SIAA  
G8BDXDFD4E(2025-26)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	770.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							770.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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



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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	770.00	770.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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	250,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	250,000.00	250,000.00		



Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	4,550.84	4,550.84	4,550.84	4,595.84	4,595.84	4,595.84
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	4,550.84	4,550.84	4,550.84	4,595.84	4,595.84	4,595.84
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	4.60	4.60	4.60	4.60	4.60	4.60
b. Special Education-Special Day Class	4.71	4.71	4.71	4.71	4.71	4.71
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.38	3.38	3.38	3.38	3.38	3.38
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	12.69	12.69	12.69	12.69	12.69	12.69
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,563.53	4,563.53	4,563.53	4,608.53	4,608.53	4,608.53
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	4,596	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (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	4,157	4,326		
Charter School				
<b>Total ADA</b>	<b>4,157</b>	<b>4,326</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	4,431	4,431		
Charter School				
<b>Total ADA</b>	<b>4,431</b>	<b>4,431</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	4,431	4,551		
Charter School		0		
<b>Total ADA</b>	<b>4,431</b>	<b>4,551</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	4,596			
Charter School	0			
<b>Total ADA</b>	<b>4,596</b>			

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

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

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

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

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

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

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	4,397	4,540		
Charter School				
<b>Total Enrollment</b>	<b>4,397</b>	<b>4,540</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	4,540	4,672		
Charter School				
<b>Total Enrollment</b>	<b>4,540</b>	<b>4,672</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	4,795	4,795		
Charter School				
<b>Total Enrollment</b>	<b>4,795</b>	<b>4,795</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	4,840			
Charter School				
<b>Total Enrollment</b>	<b>4,840</b>			

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

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

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	4,263	4,540	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,263</b>	<b>4,540</b>	<b>93.9%</b>
Second Prior Year (2023-24)			
District Regular	4,431	4,672	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>4,431</b>	<b>4,672</b>	<b>94.8%</b>
First Prior Year (2024-25)			
District Regular	4,551	4,795	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,551</b>	<b>4,795</b>	<b>94.9%</b>
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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	4,596	4,840		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,596</b>	<b>4,840</b>	<b>95.0%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	4,575	4,865		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,575</b>	<b>4,865</b>	<b>94.0%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	4,595	4,865		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,595</b>	<b>4,865</b>	<b>94.5%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,563.53	4,608.53	4,628.53	4,628.53
b. Prior Year ADA (Funded)		4,563.53	4,608.53	4,628.53
c. Difference (Step 1a minus Step 1b)		45.00	20.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		.99%	.43%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage			3.20%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		.99%	.43%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.01% to 1.99%	-0.57% to 1.43%	-1.00% to 1.00%

**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)	9,430,653.00	7,250,069.00	7,250,069.00	7,250,069.00
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)	60,188,108.00	61,986,156.00	64,990,415.00	67,210,730.00
District's Projected Change in LCFF Revenue:		2.99%	4.85%	3.42%
LCFF Revenue Standard		-0.01% to 1.99%	-0.57% to 1.43%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not 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)

In 25-26, LCFF includes cola increase of 2.30% and increase of ADA of 20. In 26-27, allocation includes cola increase of 3.02% with an ADA increase of 20. In 27-28, cola increase of 3.42% and no ADA increase.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	40,249,643.52	47,499,989.57	84.7%
Second Prior Year (2023-24)	45,675,986.35	52,704,578.15	86.7%
First Prior Year (2024-25)	45,959,053.00	53,583,146.00	85.8%
Historical Average Ratio:			85.7%
	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):	82.7% to 88.7%	82.7% to 88.7%	82.7% to 88.7%

**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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	52,252,287.00	59,400,190.00	88.0%	Met
1st Subsequent Year (2026-27)	53,293,798.00	60,531,248.00	88.0%	Met
2nd Subsequent Year (2027-28)	54,063,276.00	61,466,234.00	88.0%	Met

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

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

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

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



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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	.99%	.43%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.01% to 10.99%</b>	<b>-9.57% to 10.43%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.01% to 5.99%	-4.57% to 5.43%	-5.00% to 5.00%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2024-25)	2,803,244.00		
Budget Year (2025-26)	2,741,018.00	(2.22%)	No
1st Subsequent Year (2026-27)	2,315,188.00	(15.54%)	Yes
2nd Subsequent Year (2027-28)	2,315,188.00	0.00%	No

**Explanation:**  
(required if Yes)

Restricted grants CSI, Title III-Immigrant, and Universal Pre-K ended in 24-25 and removed in 25-26. Perkins, a federal grant, was reduced by 10% for potential budget cuts in 25-26.

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

First Prior Year (2024-25)	9,805,047.00		
Budget Year (2025-26)	9,309,226.00	(5.06%)	Yes
1st Subsequent Year (2026-27)	9,309,226.00	0.00%	No
2nd Subsequent Year (2027-28)	9,070,226.00	(2.57%)	No

**Explanation:**  
(required if Yes)

Golden State Pathways grant was allocated in 24-25 and reduced in 25-26. CTE was reduced based on actual allocation and includes no carry over.

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

First Prior Year (2024-25)	4,790,632.00		
Budget Year (2025-26)	4,519,635.00	(5.66%)	Yes
1st Subsequent Year (2026-27)	4,519,635.00	0.00%	No
2nd Subsequent Year (2027-28)	4,519,635.00	0.00%	No

**Explanation:**  
(required if Yes)

Removed allocation for Strong Work Force in 25-26. The district is currently on round 7 of funding, but funding is coming in slowly. We will update once allocation has been set.

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

First Prior Year (2024-25)	4,557,101.00		
Budget Year (2025-26)	3,396,925.00	(25.46%)	Yes
1st Subsequent Year (2026-27)	4,038,469.00	18.89%	Yes
2nd Subsequent Year (2027-28)	4,169,351.00	3.24%	No

**Explanation:**

(required if Yes)

Learning Recovery , Kit Funding, Strong Work Force are terminating in 24-25 and have all one time expenditures removed in 25-26. Grants that are three years and more such as Wellness Grant and Golden Pathways s have budgeted expenditures and are reduced year to year based on remaining funds. In 27-28, a book adoption will be occurring. Expenditures coming from unrestricted include consumer price index increase due to inflation and the rising cost of rates going up from year to year.

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

First Prior Year (2024-25)	7,898,953.00		
Budget Year (2025-26)	6,908,088.00	(12.54%)	Yes
1st Subsequent Year (2026-27)	7,081,259.00	2.51%	No
2nd Subsequent Year (2027-28)	6,938,108.00	(2.02%)	No

**Explanation:**

(required if Yes)

Learning Recovery , Kit Funding, Strong Work Force are terminating in 24-25 and have all one time expenditures removed in 25-26. Expenditures coming from unrestricted include consumer price index increase due to inflation and the rising cost of rates going up from year to year.

**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	Percent Change		Status
	Amount	Over Previous Year	

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

First Prior Year (2024-25)	17,398,923.00		
Budget Year (2025-26)	16,569,879.00	(4.76%)	Met
1st Subsequent Year (2026-27)	16,144,049.00	(2.57%)	Met
2nd Subsequent Year (2027-28)	15,905,049.00	(1.48%)	Met

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

First Prior Year (2024-25)	12,456,054.00		
Budget Year (2025-26)	10,305,013.00	(17.27%)	Not Met
1st Subsequent Year (2026-27)	11,119,728.00	7.91%	Met
2nd Subsequent Year (2027-28)	11,107,459.00	(.11%)	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

**Explanation:**

Other Local Revenue

(linked from 6B  
if NOT met)

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

**Explanation:**

Books and Supplies

(linked from 6B  
if NOT met)

Learning Recovery, Kit Funding, Strong Work Force are terminating in 24-25 and have all one time expenditures removed in 25-26. Grants that are three years and more such as Wellness Grant and Golden Pathways have budgeted expenditures and are reduced year to year based on remaining funds. In 27-28, a book adoption will be occurring. Expenditures coming from unrestricted include consumer price index increase due to inflation and the rising cost of rates going up from year to year.

**Explanation:**

**Services and Other Exps**

(linked from 6B  
if NOT met)

Learning Recovery, Kit Funding, Strong Work Force are terminating in 24-25 and have all one time expenditures removed in 25-26. Expenditures coming from unrestricted include consumer price index increase due to inflation and the rising cost of rates going up from year to year.

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?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

81,611,124.00

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

0.00

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

81,611,124.00

2,448,333.72

2,448,353.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)  
☐ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  
☐ Other (explanation must be provided)

**Explanation:**

(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	1,952,763.00	2,275,833.00	2,465,474.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,623,468.31	10,640,081.75	10,093,735.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	10,576,231.31	12,915,914.75	12,559,209.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	65,092,110.76	75,861,077.57	82,182,469.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	65,092,110.76	75,861,077.57	82,182,469.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.2%	17.0%	15.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.4%</b>	<b>5.7%</b>	<b>5.1%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	2,614,181.20	47,499,989.57	N/A	Met
Second Prior Year (2023-24)	3,414,619.44	52,704,578.15	N/A	Met
First Prior Year (2024-25)	275,071.00	53,583,146.00	N/A	Met
Budget Year (2025-26) (Information only)	(4,411,548.00)	59,400,190.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (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)	11,786,585.00	14,479,560.11	N/A	Met
Second Prior Year (2023-24)	14,283,433.00	17,093,741.31	N/A	Met
First Prior Year (2024-25)	16,784,300.00	20,508,363.00	N/A	Met
Budget Year (2025-26) (Information only)	20,783,434.00			

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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	22,646,420.33		Met

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

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

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

Explanation:

(required if NOT met)



**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (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.)	4,596	4,616	4,616
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

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

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00

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

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	83,970,926.00	85,224,882.00	85,773,590.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	83,970,926.00	85,224,882.00	85,773,590.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,519,127.78	2,556,746.46	2,573,207.70
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>2,519,127.78</b>	<b>2,556,746.46</b>	<b>2,573,207.70</b>

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

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

All other data are extracted or calculated.

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,519,128.00	2,556,746.00	2,573,208.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,453,165.00	2,670,118.00	1,486,870.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	7,972,293.00	5,226,864.00	4,060,078.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.49%	6.13%	4.73%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>2,519,127.78</b>	<b>2,556,746.46</b>	<b>2,573,207.70</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2024-25)	(9,959,568.00)			
Budget Year (2025-26)	(10,912,974.00)	953,406.00	9.6%	Met
1st Subsequent Year (2026-27)	(11,037,326.00)	124,352.00	1.1%	Met
2nd Subsequent Year (2027-28)	(10,824,535.00)	(212,791.00)	(1.9%)	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	250,000.00	250,000.00	New	Not Met
1st Subsequent Year (2026-27)	0.00	(250,000.00)	(100.0%)	Not Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
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. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

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

The district projected a one time transfer in 24-25 to cover the infrastructure of the new Electric Charging Station of buses in the transportation yard.

- 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 commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	Various	Bond Interest and Redemption Fund		51,802,183
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Compensated Absences		305,453

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

Leases Payable	5	Leases Payable		410,395
TOTAL:				52,518,031

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				
General Obligation Bonds	2,741,804	2,809,004	2,892,554	2,892,554
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	259,710	259,710	259,710	259,710
Other Long-term Commitments (continued):				
Leases Payable	410,395	410,395	410,395	410,395
Total Annual Payments:	3,411,909	3,479,109	3,562,659	3,562,659
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(required if Yes  
to increase in total  
annual payments)

Bond payments will be covered through property tax collections.

---

**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)

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

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

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

0.00

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

8/30/2024

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

305,979.00	304,621.00	604,621.00



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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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


**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (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	238	240	240	240

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

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

Yes

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

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

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

Negotiations Settled

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

Apr 10, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 10, 2025

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2026

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

1,018,003

1,018,003

1,018,003

% change in salary schedule from prior year

2.3%

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:

General Fund
--------------

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	No	No
6.0%	5.0%	5.0%

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

Yes		
322,061		

This amount was included to the longevity cells 23 F-H, 28 F-H, and 30 F-H.

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1.5%	1.5%	1.5%

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
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	328	331	333	335

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

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

Yes

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

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

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

Negotiations Settled

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

Jun 12, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 12, 2025

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2026

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)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

1,181,102

1,181,102

1,181,102

% 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

--

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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

Yes	Yes	Yes
5.0%	5.0%	5.0%

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

--

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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

Yes	Yes	Yes
1.6%	1.6%	1.6%

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

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

No	No	No
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	44	46	47	47

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1,181,102	1,181,102	1,181,102

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
5.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?  
2. Cost of step and column adjustments  
3. 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
1.2%	1.2%	1.2%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

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

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

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

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

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

Yes

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

Jun 24, 2025

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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



Imperial Unified (63164) - 24/25 EA & 25/26 J1		5/16/2025			
		2024-25	2025-26	2026-27	2027-28
<b>General Assumptions</b>					
COLA & Augmentation		1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
Student Assumptions:					
Enrollment Count		4,808	4,853	4,878	4,878
Unduplicated Pupil Count (UPC)		3,042	3,042	3,042	3,042
Unduplicated Pupil Percentage (UPP)		61.28%	60.63%	62.77%	62.47%
Current Year LCFF Average Daily Attendance (ADA)		4,563.53	4,608.53	4,628.53	4,628.53
Funded LCFF ADA		4,563.53	4,608.53	4,628.53	4,628.53
LCFF ADA Funding Method		Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA		-	-	-	-
Funded NSS ADA		-	-	-	-
<b>LCFF Entitlement Summary</b>					
Base Grant		\$49,179,375	\$50,816,859	\$52,585,095	\$54,383,867
Grade Span Adjustment		1,938,405	2,010,430	2,085,487	2,155,398
Adjusted Base Grant		\$51,117,780	\$52,827,289	\$54,670,582	\$56,539,265
Supplemental Grant		6,264,995	6,405,836	6,863,344	7,064,017
Concentration Grant		2,086,628	1,933,215	2,761,138	2,745,263
Total Base, Supplemental and Concentration Grant		\$59,469,403	\$61,166,340	\$64,295,064	\$66,348,545
Allowance: Necessary Small School		-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant		-	-	-	-
Add-on: Home-to-School Transportation		295,884	302,689	311,830	322,495
Add-on: Small School District Bus Replacement Program		-	-	-	-
Add-on: Economic Recovery Target		-	-	-	-
Add-on: Transitional Kindergarten		389,517	398,505	410,531	424,583
Total Allowance and Add-On Amounts		\$685,401	\$701,194	\$722,361	\$747,078
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)		\$60,154,804	\$61,867,534	\$65,017,425	\$67,095,623
Miscellaneous Adjustments		-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)		\$ 60,154,804	\$ 61,867,534	\$ 65,017,425	\$ 67,095,623
LCFF Entitlement Per ADA (excludes Categorical MSA)		\$ 13,182	\$ 13,425	\$ 14,047	\$ 14,496
Additional State Aid		-	-	-	-
Total LCFF Entitlement with Additional State Aid		60,154,804	61,867,534	65,017,425	67,095,623
<b>LCFF Sources Summary</b>					
<b>Funding Source Summary</b>					
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$	9,397,349	\$ 7,216,765	\$ 7,216,765	\$ 7,216,765
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$	9,343,536	\$ 9,652,682	\$ 9,986,735	\$ 10,327,295
Net State Aid (excludes Additional State Aid)	\$	41,413,919	\$ 44,998,087	\$ 47,813,925	\$ 49,551,563
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	60,154,804	\$ 61,867,534	\$ 65,017,425	\$ 67,095,623
<b>Funding Source by Resource-Object</b>					
State Aid (Resource Code 0000, Object Code 8011)	\$	41,413,919	\$ 44,998,087	\$ 47,813,925	\$ 49,551,563
EPA, Current Year (Resource 1400, Object Code 8012)	\$	9,343,536	\$ 9,652,682	\$ 9,986,735	\$ 10,327,295
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$	16,187	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)					
Property Taxes (Object 8021 to 8089)	\$	9,430,653	\$ 7,250,069	\$ 7,250,069	\$ 7,250,069
% Change		13.0325%	-23.1223%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)		(33,304)	(33,304)	(33,304)	(33,304)
<b>Entitlement and Source Reconciliation</b>					
Basic Aid/Excess Tax District Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$	60,154,804	\$ 61,867,534	\$ 65,017,425	\$ 67,095,623
Additional State Aid	\$	-	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$	-	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$	-	\$ -	\$ -	\$ -
Total Funding Sources	\$	60,154,804	\$ 61,867,534	\$ 65,017,425	\$ 67,095,623
<b>LCAP Percentage to Increase or Improve Services Calculation</b>					
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	51,507,297	\$ 53,225,794	\$ 55,081,113	\$ 56,963,848
Supplemental and Concentration Grant funding in the LCAP year	\$	8,351,623	\$ 8,339,051	\$ 9,624,482	\$ 9,809,280
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	481,529	\$ 446,126	\$ 637,186	\$ 633,522
Percentage to Increase or Improve Services		16.214%	15.667%	17.473%	17.220%

Imperial Unified (63164) - 24/25 EA & 25/26 J1				v.26.1b	PV1	v.26.1b	5/16/2025	CY				
LOCAL CONTROL FUNDING FORMULA												
LCFF ENTITLEMENT CALCULATION												
Calculation Factors												
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage					
	1.07%	0.00%	61.28%		2.30%	0.00%	60.63%					
Current Year												
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	1,436.41	\$ 10,025	\$ 1,043	\$ 1,356	\$ 452	\$ 18,495,632	1,456.41	\$ 10,256	\$ 1,067	\$ 1,373	\$ 414	\$ 19,094,106
Grades 4-6	1,021.77	10,177		1,247	415	12,097,469	1,024.77	10,411		1,262	381	12,353,016
Grades 7-8	712.22	10,478		1,284	428	8,681,887	714.22	10,719		1,300	392	8,864,218
Grades 9-12	1,393.13	12,144	316	1,527	509	20,194,415	1,413.13	12,423	323	1,546	466	20,855,000
Subtract Necessary Small School ADA and Funding												
Total Base, Supplemental, and Concentration Grant		\$ 49,179,375	\$ 1,938,405	\$ 6,264,995	\$ 2,086,628	\$ 59,469,403		\$ 50,815,859	\$ 2,010,430	\$ 6,405,836	\$ 1,933,215	\$ 61,166,340
NSS Allowance												
TOTAL BASE	4,563.53	\$ 49,179,375	\$ 1,938,405	\$ 6,264,995	\$ 2,086,628	\$ 59,469,403	4,608.53	\$ 50,815,859	\$ 2,010,430	\$ 6,405,836	\$ 1,933,215	\$ 61,166,340
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$						\$
Home-to-School Transportation (COLA added commencing 2023-24)						295,884						302,689
Small School District Bus Replacement Program (COLA added commencing 2023-24)												
Transitional Kindergarten (commencing 2022-23)						389,517	TK ADA	126.59	TK Add-on rate	\$	3,148.00	398,505
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF Entitlement Before Adjustments												\$ 61,867,534
Miscellaneous Adjustments												\$ 61,867,534
ADJUSTED LCFF ENTITLEMENT												(7,216,765)
Local Revenue (including RDA)												\$ 54,650,769
Gross State Aid												(9,652,682)
Education Protection Account Entitlement												\$ 44,998,087
Net State Aid												
MINIMUM STATE AID CALCULATION												
2012-13 RL/Charter Gen BG adjusted for ADA						N/A	12-13 Rate	2025-26 ADA				N/A
2012-13 NSS Allowance (deficit)						\$ 24,519,117	\$	5,372.84	4,608.53			\$ 24,760,894
Minimum State Aid Adjustments												
Less Current Year Property Taxes/In-Lieu						(9,397,349)						(7,216,765)
Less Education Protection Account Entitlement						(9,343,536)						(9,652,682)
Subtotal State Aid for Historical RL/Charter General BG						\$ 5,778,232						\$ 7,891,447
Categorical Minimum State Aid						3,237,967						3,237,967
Charter School Categorical Block Grant adjusted for ADA												
Minimum State Aid Guarantee Before Proration Factor						\$ 9,016,199						\$ 11,129,414
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 9,016,199						\$ 11,129,414
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement												
Minimum State Aid plus Property Taxes including RDA												
Offset												
Minimum State Aid Prior to Offset												
Total Minimum State Aid with Offset												
State Aid Before Additional State Aid						\$ 41,413,919						\$ 44,998,087
ADDITIONAL STATE AID						\$						\$
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 41,413,919						\$ 44,998,087
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Chole						\$ 60,154,804						\$ 61,867,534
Change Over Prior Year							2.79%	1,634,822	2.85%	1,712,730		
LCFF Entitlement Per ADA (excluding Categorical MSA)						13,182	1.20%	156	1.84%	243		13,425
Per-ADA Change Over Prior Year												
Basic Aid Status (school districts only)												Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
State Aid						2024-25						2025-26
Education Protection Account						\$ 41,413,919	-3.91%	(1,685,062)	8.65%	3,584,168		\$ 44,998,087
Property Taxes Net of In-Lieu Transfers						9,343,536	13.13%	1,090,774	-25.20%	(2,180,584)		9,652,682
Charter In-Lieu Taxes						9,997,349	0.00%		0.00%			7,216,765
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 60,154,804	-1.02%	(594,788)	2.33%	1,403,584		\$ 61,867,534

Imperial Unified (63164) - 24/25 EA & 25/26 J1				v.26.1b		CY1	
LOCAL CONTROL FUNDING FORMULA						2026-27	
LCFF ENTITLEMENT CALCULATION							
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		3.02%		0.00%		62.77% 62.77%	
Current Year							
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		1,466.41	\$ 10,566	\$ 1,099	\$ 1,464	\$ 589	\$ 20,117,041
Grades 4-6		1,024.77	10,725		1,346	542	12,925,508
Grades 7-8		714.22	11,043		1,386	558	9,275,621
Grades 9-12		1,423.13	12,798	333	1,648	663	21,976,894
Subtract Necessary Small School ADA and Funding							
Total Base, Supplemental, and Concentration Grant		\$ 52,585,095	\$ 2,085,487	\$ 6,863,344	\$ 2,761,138	\$ 64,295,064	
NSS Allowance							
TOTAL BASE		4,628.53	\$ 52,585,095	\$ 2,085,487	\$ 6,863,344	\$ 2,761,138	\$ 64,295,064
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ -	
Home-to-School Transportation (COLA added commencing 2023-24)						311,830	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							
Transitional Kindergarten (Commencing 2022-23)		TK ADA	126.59	TK Add-on rate	\$ 3,243.00	410,531	
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments						\$ 65,017,425	
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT						\$ 65,017,425	
Local Revenue (including RDA)						(7,216,765)	
Gross State Aid						\$ 57,800,660	
Education Protection Account Entitlement						(9,986,735)	
Net State Aid						\$ 47,813,925	
MINIMUM STATE AID CALCULATION							
		12-13 Rate		2026-27 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,372.84		4,628.53		\$ 24,868,351	
2012-13 NSS Allowance (deficit)		\$ -					
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In-Lieu						(7,216,765)	
Less Education Protection Account Entitlement						(9,986,735)	
Subtotal State Aid for Historical RL/Charter General BG						\$ 7,664,851	
Categorical Minimum State Aid						3,237,967	
Charter School Categorical Block Grant adjusted for ADA							
Minimum State Aid Guarantee Before Proration Factor						\$ 10,902,818	
Proration Factor						0.00%	
Minimum State Aid Guarantee						\$ 10,902,818	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement							
Minimum State Aid plus Property Taxes including RDA							
Offset							
Minimum State Aid Prior to Offset							
Total Minimum State Aid with Offset							
State Aid Before Additional State Aid						\$ 47,813,925	
ADDITIONAL STATE AID						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 47,813,925	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 65,017,425	
Change Over Prior Year		5.09%		3,149,891			
LCFF Entitlement Per ADA (excluding Categorical MSA)						14,047	
Per-ADA Change Over Prior Year		4.63%		622			
Basic Aid Status (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
				Increase		2026-27	
State Aid		6.26%		2,815,838		\$ 47,813,925	
Education Protection Account						9,986,735	
Property Taxes Net of In-Lieu Transfers		0.00%				7,216,765	
Charter In-Lieu Taxes		0.00%					
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.55%		2,815,838		\$ 65,017,425	

Imperial Unified (63164) - 24/25 EA & 25/26 J1				v.26.1b		CY2	
LOCAL CONTROL FUNDING FORMULA						2027-28	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	3.42%		0.00%		62.47% 62.47%		
	Current Year						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	1,466.41	\$ 10,927	\$ 1,136	\$ 1,507	\$ 586	\$ 20,758,310	
Grades 4-6	1,024.77	11,092		1,386	539	13,338,823	
Grades 7-8	714.22	11,421		1,427	555	9,572,324	
Grades 9-12	1,423.13	13,236	344	1,697	659	22,679,088	
Subtract Necessary Small School ADA and Funding							
Total Base, Supplemental, and Concentration Grant		\$ 54,383,867	\$ 2,155,398	\$ 7,064,017	\$ 2,745,263	\$ 66,348,545	
NSS Allowance							
TOTAL BASE	4,628.53	\$ 54,383,867	\$ 2,155,398	\$ 7,064,017	\$ 2,745,263	\$ 66,348,545	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$	
Home-to-School Transportation (COLA added commencing 2023-24)						322,495	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							
Transitional Kindergarten (Commencing 2022-23)	TK ADA	126.59	TK Add-on rate	\$ 3,354.00		424,583	
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments						\$ 67,095,623	
Miscellaneous Adjustments							
ADJUSTED LCFF ENTITLEMENT						\$ 67,095,623	
Local Revenue (including RDA)						(7,216,765)	
Gross State Aid						\$ 59,878,858	
Education Protection Account Entitlement						(10,327,295)	
Net State Aid						\$ 49,551,563	
MINIMUM STATE AID CALCULATION							
		12-13 Rate	2027-28 ADA			N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,372.84	4,628.53			\$ 24,868,351	
2012-13 NSS Allowance (deficit)		\$					
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In-Lieu						(7,216,765)	
Less Education Protection Account Entitlement						(10,327,295)	
Subtotal State Aid for Historical RL/Charter General BG						\$ 7,324,291	
Categorical Minimum State Aid						3,237,967	
Charter School Categorical Block Grant adjusted for ADA							
Minimum State Aid Guarantee Before Proration Factor						\$ 10,562,258	
Proration Factor					0.00%		
Minimum State Aid Guarantee						\$ 10,562,258	
CHARTER SCHOOL MINIMUM STATE AID OFFSET							
LCFF Entitlement							
Minimum State Aid plus Property Taxes including RDA							
Offset							
Minimum State Aid Prior to Offset							
Total Minimum State Aid with Offset							
State Aid Before Additional State Aid						\$ 49,551,563	
ADDITIONAL STATE AID						\$	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 49,551,563	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 67,095,623	
Change Over Prior Year		3.20%	2,078,198				
LCFF Entitlement Per ADA (excluding Categorical MSA)						14,496	
Per-ADA Change Over Prior Year		3.20%	449				
Basic Aid Status (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
		Increase				2027-28	
State Aid	3.63%	1,737,638				\$ 49,551,563	
Education Protection Account						10,327,295	
Property Taxes Net of In-Lieu Transfers	0.00%					7,216,765	
Charter In-Lieu Taxes	0.00%						
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	2.67%	1,737,638				\$ 67,095,623	



IMPERIAL UNIFIED SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL  
2024-2025

FISCAL YEAR:

RES	OBJ	MGMT	BEGINNING CASH		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
			Estimated	Actuals														

RECEIPTS

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Title I - Part A	3010	8290			0%	14.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0
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# RECEIPTS (CONT'D)

	OBJ	Estimated Actuals	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
0000	8550														
0000	8550														
0014	8508														
1100	8500														
2600	8590														
6053	8590														
6762	8590														
6300	8590														
6387	8590														
6383	8590														
2600	8590														
6053	8590														
6300	8560														
6387	8590														
6546	8590														
6547	8590														
6770	8590														
6772	8590														
7339	8590														
7010	8590														
7028	8520														
7032	8520														
7412	8550														
7413	8590														
7834	8590														
6053	8590														
7829	8590														
7425	8590														
7426	8590														
7690	8590														
TOTAL OTHER STATE 8300-8690			260,302.39	607,402.95	440,074.00	440,074.00	598,058.09	767,195.24	465,822.08	521,338.00	842,351.87	460,598.00	447,270.00	2,927,443.85	937,116.14



# RECEIPTS (CONT'D)

	OBJ	Estimated Actuals	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Interest	0000	8660													
			0%	0.0%	0.0%	26.5%	0.0%	0.0%	25.0%	0.0%	0.0%	25.5%	0.0%	23.0%	100.0%
			0.00	0.00	0.00	259,275.34	0.00	0.00	245,067.50	0.00	0.00	250,241.66	0.00	225,415.40	980,000.00
Plus Miscellaneous Funds Non	0000	8691													
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	221.00	0.00
Other Local Revenue	0000	8699	5%	14.2%	23.2%	11.4%	11.0%	9.2%	-1.5%	8.5%	3.1%	4.8%	0.0%	2.7%	91.8%
			17,771.15	49,027.20	81,337.72	40,026.84	38,697.71	32,263.03	(5,308.45)	29,876.59	10,884.46	16,767.94	0.00	9,413.69	321,461.88
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,788.12
FNAV	0000	8692													
			0.00	542,385.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	542,385.33
Prior Year Cancel	0099	8699													
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outlawed Checks	0099	8699													
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			15.50	10.36	(28.83)	6.99	1,538.30	5,327.12	0.00	0.0%	3,842.12	150.73	0.00	0.0%	10,862.29
Medical Billing	5640	8699													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Strong Work Force Prgm	6398	8677													
			0%	87.6%	2.5%	0.0%	-33.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0.00	237,452.18	6,862.00	0.00	(90,502.09)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,701.84
Special Education	6500	8792	5%	4.8%	8.7%	8.7%	8.7%	8.7%	9.1%	7.2%	7.2%	7.2%	0.0%	9.1%	92.4%
			139,524.00	139,524.00	251,143.00	251,143.00	251,143.00	251,143.00	263,406.49	205,134.00	205,134.00	206,134.00	231,135.00	283,260.00	2,559,843.49
Sp Ed Learning Recovery Supp	6537	8577													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Med-Cat Billing Options	9055	8699													
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			110.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
RDA Facilities	9140	8625													
			0.00	0.00	0.00	0.00	0.00	0.00	135,341.46	0.00	0.00	0.00	0.00	174,151.54	309,493.00
Interfund Transfer In	0000	9199912													
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER LOCAL 8600-8799			157,310.65	968,998.07	339,313.89	550,452.17	200,876.92	288,733.15	638,509.10	236,012.59	220,990.56	525,777.40	231,135.00	672,481.63	5,030,562.16

GRAND TOTAL RECEIPTS			2,547,004.19	4,014,576.10	6,739,152.89	4,775,798.92	5,548,207.41	10,321,381.13	6,158,895.97	4,917,449.76	8,209,294.29	7,398,718.04	6,525,505.60	7,315,478.33	74,458,251.53	3,004,475.47
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# DISBURSEMENTS

Certificated Salaries	1000		7%	7.9%	6.1%	8.3%	8.5%	8.1%	8.5%	8.5%	8.3%	8.3%	8.7%	7.5%	98.0%	2.0%
			2,500,283.74	2,639,554.04	2,718,760.05	2,774,388.15	2,843,765.16	2,733,268.51	2,838,781.99	2,837,074.87	2,777,045.04	2,769,360.17	2,913,423.61	2,513,423.61	32,860,138.35	680,044.05
Classified Salaries	2000		3%	6.4%	8.3%	8.5%	8.6%	8.6%	8.3%	8.5%	8.7%	8.7%	8.7%	6.7%	93.4%	6.6%
			448,506.67	870,010.40	1,122,850.34	1,155,925.16	1,169,573.46	1,169,995.34	1,131,653.02	1,153,711.64	1,186,592.52	1,177,044.26	1,184,523.00	905,454.00	12,675,830.81	898,844.19
Benefits	3000		4%	4.6%	7.0%	7.3%	7.7%	7.7%	7.7%	7.7%	7.7%	7.7%	8.1%	7.1%	84.6%	15.4%
			746,188.75	934,007.45	1,564,994.70	1,503,385.71	1,585,011.12	1,576,720.08	1,594,345.78	1,566,232.49	1,589,547.86	1,560,798.03	1,659,694.30	1,449,401.00	17,370,347.33	3,149,976.67
Supplies	4000		1%	6.0%	9.0%	9.4%	4.0%	6.1%	3.4%	3.9%	3.6%	5.0%	11.2%	7.8%	67.8%	32.2%
			28,646.29	272,275.37	411,056.45	427,321.26	182,864.78	177,753.80	153,584.64	177,010.66	162,431.29	228,576.28	511,874.00	354,870.00	3,088,236.82	1,468,864.18
Services/Other Operating	5000		4%	16.4%	7.0%	7.6%	7.3%	6.1%	6.8%	6.4%	6.9%	6.0%	3.3%	89802.0%	89979.9%	16.3%
			328,328.31	1,292,752.88	554,173.39	597,971.30	572,835.99	482,529.43	535,991.40	507,351.82	546,741.92	473,943.31	256,987.00	457,893.00	6,607,499.76	1,291,453.24
Capital Outlay	6000		0%	0.7%	2.5%	22.6%	0.0%	1.5%	14.0%	5.6%	8.4%	4.0%	6.1%	17.8%	83.1%	16.9%
			0.00	13,099.81	44,960.43	414,053.01	28,001.33	28,001.33	255,957.59	102,324.04	154,135.25	72,515.60	112,055.00	326,765.00	1,523,897.05	309,084.04
Other Outgo	7000		15%	15.1%	27.2%	27.2%	27.4%	27.2%	27.2%	-19.4%	-19.4%	-19.4%	0.0%	0.0%	108.1%	-8.1%
			40,552.00	40,552.00	72,994.00	72,994.00	73,379.00	72,994.00	72,994.00	(52,167.00)	(52,167.00)	(52,167.00)	0.00	0.00	289,959.00	(21,717.00)
GRAND TOTAL DISBURSEMENTS			4,092,507.75	6,082,251.95	6,490,779.37	6,946,038.65	6,427,449.50	6,241,253.51	6,573,288.42	6,311,538.52	6,384,326.88	6,250,100.65	6,648,556.81	6,007,826.81	74,415,918.73	7,766,550.27

NET INCOME			(1,545,503.57)	(2,047,675.85)	248,373.52	(2,170,249.83)	(881,242.00)	4,080,127.62	(1,394,089.76)	1,844,967.41	1,138,618.39	1,138,618.39	(123,051.31)	1,307,649.72		
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## PRIOR YEAR (ASSETS)

[illegible]

**PRIOR YEAR (LIABILITIES)**

[illegible][illegible][illegible]

<b>THE "BOTTOM LINE" SUMMARY</b>	
Beginning Fund Balance July 1st	30,547,377.00
Change in Fund Balance	(4,628,742.00)
<b>Estimated Fund Balance June 30th</b>	<b>25,918,635.00</b>

ASSET & LIABILITY SUMMARY AT YEAR-END	
Cash @ 6/30	30,590,709.80
Accounts Receivable @ 6/30	3,094,475.47
Accounts Payable @ 6/30	(17,766,550.27)
Other Asset/Stores @ 6/30	0.00
Revolving Cash @ 6/30	0.00
Interfund / TRANS Cash Borrowing	0.00
Ending Fund Balance @ 6/30	35,918,635.00

<b>SACSALL FORM 01 (MANUALLY ENTER)</b>	
Beginning Fund Balance July 1st (Sec F, 1 (a))	30,547,377.00
Net Increase (Decrease) in Fund (Section E)	<u>14,028,742.00</u>
Ending Fund Balance - June 30th	25,918,635.00

Will be off due to rounding in SACS, less than one dollar.

0.00

**Interfund borrowing/Trans-Please note where you are borrowing funds from:**



IMPERIAL UNIFIED SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL  
FISCAL YEAR: 2025-2026

RECEIPTS

RES	OBJ	MGMT	Adopted Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS	
0000	8011		45,083,405.00	2,103,508.00	2,103,508.00	3,786,314.00	3,786,314.00	3,786,314.00	3,786,314.00	3,786,314.00	3,950,314.00	3,950,314.00	3,950,314.00	3,950,314.00	3,950,314.00	0.0%	38,939,842.00	6,143,563.00
0000	8019		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
0000	8077		7,250,068.00	0%	0.0%	0.0%	0.0%	14.1%	45.6%	14.9%	8.1%	7.0%	7.0%	7.3%	0.0%	103.8%	-3.8%	0.0%
0000	8077		7,250,068.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	1,019,680.84	3,303,113.93	1,077,468.61	584,202.92	505,256.66	529,555.11	0.0%	7,524,844.73	(274,775.73)
0000	8077		(33,304.00)	0.0%	6.6%	13.2%	8.6%	8.6%	8.6%	8.6%	41.9%	0.0%	0.0%	0.0%	0.0%	0.0%	97.1%	2.9%
0000	8077		(33,304.00)	0.0%	(2,204.00)	(4,408.00)	(2,839.00)	(2,839.00)	(2,839.00)	(2,839.00)	(13,961.00)	0.0%	0.0%	0.0%	0.0%	0.0%	(32,329.00)	(975.00)
1400	8012		9,652,682.00	0.0%	0.0%	22.6%	0.0%	0.0%	22.6%	0.0%	2,177,859.00	0.0%	0.0%	2,177,859.00	0.0%	0.0%	90.2%	9.8%
TOTAL REVENUE LIMIT SOURCES 8010-8099			61,952,862.00	2,103,508.00	2,101,304.00	5,669,765.00	3,783,375.00	4,803,065.84	9,204,347.83	4,880,843.61	6,698,414.02	4,462,779.66	4,455,570.86	6,646,432.11	4,387.00	55,143,793.73	6,800,059.27	
3010	8290			0%	15.3%	0.0%	0.0%	-0.5%	0.0%	18.2%	8.2%	1.3%	0.0%	28.9%	1.5%	73.0%	27.0%	
Title I - Part A			701,825.00	107,685.50	0.0%	107,685.50	0.0%	(3,201.25)	0.0%	127,980.00	57,301.00	9,000.00	0.0%	203,027.00	10,425.89	512,127.64	189,597.36	
3060	8285		23,795.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1,494.77	1,494.77	0.0%	1,494.77	0.0%	25.1%	74.9%	
3162	8290		421,191.00	0.0%	35.0%	0.0%	0.0%	-17.5%	0.0%	0.0%	11,961.00	0.0%	0.0%	0.0%	0.0%	20.4%	79.6%	
CSI (176351)								(173,781.38)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	85,752.38	335,438.62	
3010	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Title I - Part A								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3213	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ESSER III								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3214	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ESSER III Learning Loss								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3215	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
GEER LLM								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3215	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
GEER LLM Funds								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3216	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ELO Grant Esser II St Reserve								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3217	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ELO Grant Gear II								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3218	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ELO Grant Esser II Emergency								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3219	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
ELO Grant Esser III St Res LLM								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3305	8182		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
SpEd ARPIDEA Part B								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3310	8181		932,883.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Special Education-IDEA								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
3550	8285		51,255.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Perkins CTE								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
8290	8290		0.00	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Perkins								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
4035	8290		122,614.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.3%	11.3%	0.0%	0.0%	21.3%	0.0%	55.9%	44.1%	
Title II, Part A - Teacher Quality								-4.3%	0.0%	28,563.00	13,617.00	0.0%	0.0%	26,080.00	0.0%	68,480.00	54,134.00	
4127	8290		46,805.00	0%	55.1%	0.0%	0.0%	(1,960.35)	0.0%	0.0%	0.0%	427.00	0.0%	0.0%	0.0%	51.7%	48.3%	
Student Support								(1,960.35)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	24,221.35	22,583.65	
4201	8290		0.00	0%	0.0%	0.0%	0.0%	(3,138.92)	0.0%	0.0%	285.53	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Title III Immigrant Ed Program								(3,138.92)	0.0%	25.0%	6.2%	0.0%	0.0%	0.0%	0.0%	3,424.45	(3,424.45)	
4203	8290		146,010.00	0.0%	0.0%	0.0%	0.0%	35,123.83	0.0%	0.0%	9,038.00	0.0%	0.0%	11,951.00	0.0%	52,615.83	53,384.17	
Title III Limited English								35,123.83	0.0%	0.0%	9,038.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
5634	8290		0.00	0%	0.0%	0.0%	0.0%	(179.51)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	179.51	(179.51)	
ARP - Homeless HCY II								(179.51)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
9056	8290		204,640.00	0.0%	0.0%	0.0%	0.0%	1,473.64	1,104.81	0.0%	4,868.33	2.2%	2.5%	18.5%	25.7%	52.1%	47.9%	
Ment-Cell Billing Option								1,473.64	1,104.81	0.0%	7,450.75	7,450.75	75,715.83	153,487.29	75,715.83	0.0%	0.0%	
9056	8290		0.00	25,793.15	49,280.65	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75,073.80	(75,073.80)	
Med-Cell Billing Option								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
TOTAL FEDERAL 8100-8299			2,741,018.00	25,793.15	336,870.47	0.00	1,867.85	(45,784.44)	1,104.81	193,511.20	88,783.63	17,310.05	8,845.62	287,132.77	129,626.72	1,065,473.63	1,875,544.47	

RECEIPTS (CONT'D)

RECEIPTS (CONT'D)

	OBJ	Adopted Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Mandated Cost Reimbursements	0000 8550														
		1,478,403.00	0%	0.0%	0.0%	0.0%	14.7%	0.0%	0.0%	6.0%	0.0%	74.4%	0.0%	0.0%	95.1%
			0.00	0.00	0.00	0.00	216,901.00	0.00	0.00	88,935.00	0.00	1,100,000.00	0.00	0.00	1,405,896.00
All Other State Revenues	0000 8590	0.00	62,383.00	62,383.00	112,289.00	112,289.00	112,289.00	112,289.00	112,289.00	0.0%	0.0%	0.0%	0.0%	0.0%	95.1%
			100%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Medi-Cal Admin	0014 8509	15,905.00	15,905.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	15,905.39
Ledger Unrestricted	1100 8590	873,965.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.8%	13.7%	0.0%	0.0%	72.4%
			5%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	200,084.49	120,000.00	0.00	0.00	632,338.51
Expanded Learning Opport Prg	2600 8590	2,324,035.00	116,202.00	116,202.00	209,163.00	209,163.00	209,163.00	209,163.00	209,163.00	230,016.00	230,016.00	230,016.00	230,016.00	188,179.14	2,386,462.14
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Universal PreK	6053 8590	0.00	0.00	99,141.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49,570.58
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Art & Music Block Grant	6762 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	12.2%	0.0%	0.0%	24.9%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	25,000.00	45,872.00	0.00	0.00	93,363.87
Ledger Instruction	6300 8590	375,219.00	0.00	115.5%	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	57.8%
			0.00	227,614.60	0.00	0.00	-57.8%	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.00	113,807.30
Career Technical Education	6397 8590	197,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Golden State Pathways	6393 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expanded Learning Opport Prg	2600 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Universal PreK	6053 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Ledger Instruction	6300 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Career Technical Education	6397 8590	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special Ed/Mental Health	6546 8590	378,406.00	18,400.00	19,400.00	33,119.00	33,119.00	33,119.00	33,119.00	33,119.00	31,045.00	26,358.00	31,045.00	26,630.00	14,000.15	331,473.15
			5%	4.9%	8.8%	8.8%	8.8%	8.8%	8.8%	8.2%	8.2%	8.2%	7.0%	3.7%	87.6%
Sp. Ed. Early Inv	6547 8590	377,249.00	14,437.00	14,437.00	25,985.00	25,985.00	25,985.00	25,985.00	25,985.00	25,000.00	0.00	58,150.00	12,281.00	0.00	67.4%
			5%	5.0%	9.0%	9.0%	9.0%	9.0%	9.0%	23.3%	11.6%	0.0%	0.0%	0.0%	89.0%
Arts & Music	6770 8590	664,464.00	33,095.00	33,065.00	59,517.00	59,517.00	59,517.00	59,517.00	59,517.00	154,893.00	76,855.00	0.00	0.00	0.00	595,464.00
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Arts Music Discretionary Block	6772 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Dual Enrollment CCAPG	7339 8590	100,000.00	0.00	0.00	0.00	0.00	90,000.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	90.0%
			0%	140.0%	0.0%	0.0%	-70.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	10.0%
Ag Vocational Incentive Grant	7010 8590	25,758.00	0.00	36,059.80	0.00	0.00	(18,029.90)	0.00	25,758.06	0.00	0.00	0.00	0.00	0.00	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Child Nutrition-Kitchen Infr Upgrade	7028 8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Child Nutrition-Kitchen Infr Train	7032 8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
A-G Grant	7412 8550	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
A-G Learning Loss	7413 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
State Geer Fund	7420 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Universal PreK	6053 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
HCAI Certified Wellness Coach	7829 8590	139,000.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expanded Learning Opportunity	7425 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ELO Paraprofessional	7426 8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
			0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Sirs On Behalf Pension Contrib	7690 8590	2,359,802.00	0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2,263,554.00	96,248.00
			0.00	0.00	0.00	0.00	0.00	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
TOTAL OTHER STATE 8300-8599		9,309,228.00	290,382.39	607,302.56	440,074.00	440,074.00	588,556.09	797,165.24	485,822.06	529,886.00	558,314.00	1,565,083.00	2,068,927.00	2,465,733.29	8,676,675.83



# RECEIPTS (CONT'D)

	OBJ	Adopted Budget	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
Interest	0000	8660													
			0%	0%	0%	0%	0%	0%	25.0%	4.576.00	3.7%	9.1%	2.6%	2.8%	69.0%
		960,000.00	0.00	259,275.34	0.00	0.00	0.00	0.00	245,067.60	0.00	35,977.00	78,954.00	25,430.00	27,100.98	676,382.92
Plus: Miscellaneous Funds Non	0000	8691													
			0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	99.5%	99.5%
		221.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.00	220.00
Other Local Revenue	0000	8699													
		350,250.00	5%	14.2%	23.2%	11.4%	11.0%	9.2%	-1.5%	4.0%	4.2%	3.5%	17.4%	2.7%	104.4%
		17,771.15	49,627.20	81,337.72	40,028.84	38,697.71	32,263.03	14,000.25	12,097.61	60,860.45	9,413.69	365,658.93	6,154,099.53	6,154,099.53	6,154,099.53
FAW	0000	8692													
		0.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior Year Cancel	0098	8699													
		0.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Outlawed Checks	0099	8699													
		0.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical Billing	5940	8699													
		0.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Strong Work Force Prgm	6388	8677													
		0.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Education	6500	8792													
		2,879,561.00	139,524.00	139,524.00	251,143.00	251,143.00	251,143.00	251,143.00	263,408.49	231,135.00	231,135.00	331,364.00	231,135.00	263,280.00	2,835,065.49
Sp Ed Learning Recovery Supp	6537	8677													
		0.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Med-Cal Billing Options	9056	8699													
		110.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RDA Facilities	9140	8625													
		309,493.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfer In	0000	8198912													
		250,000.00	0%	0%	0%	0%	0%	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER LOCAL 8600-8799</b>		<b>4,789,835.00</b>	<b>157,310.65</b>	<b>968,985.07</b>	<b>339,313.89</b>	<b>550,452.17</b>	<b>200,876.92</b>	<b>288,733.15</b>	<b>638,509.10</b>	<b>248,823.25</b>	<b>314,981.73</b>	<b>422,405.81</b>	<b>317,425.45</b>	<b>608,507.67</b>	<b>5,058,338.89</b>
<b>GRAND TOTAL RECEIPTS</b>		<b>78,772,731.00</b>	<b>2,547,004.19</b>	<b>4,014,676.10</b>	<b>6,738,152.89</b>	<b>4,775,768.82</b>	<b>5,546,207.41</b>	<b>10,321,381.13</b>	<b>6,158,685.97</b>	<b>7,576,910.80</b>	<b>5,353,385.44</b>	<b>8,472,004.79</b>	<b>7,520,917.33</b>	<b>3,208,458.68</b>	<b>70,244,481.55</b>

# DISBURSEMENTS

Certificated Salaries	1000		7%	7.3%	7.3%	7.7%	7.8%	7.5%	7.8%	7.4%	8.0%	5.2%	8.0%	6.9%	8.7%
		36,263,626.00	2,500,263.74	2,639,554.04	2,719,760.06	2,774,388.15	2,843,765.16	2,733,268.51	2,638,781.99	2,913,423.61	2,913,423.61	1,876,908.00	2,913,423.61	2,513,423.61	32,180,404.09
Classified Salaries	2000		3%	6.0%	6.0%	6.0%	6.1%	6.1%	7.9%	7.4%	7.4%	7.4%	6.1%	6.3%	8.7%
		14,395,619.00	448,526.67	870,010.40	1,122,850.34	1,155,925.16	1,169,573.46	1,169,586.34	1,131,653.02	1,066,419.93	1,066,419.93	1,066,420.43	875,425.00	905,454.00	12,048,644.38
Benefits	3000		3%	4.3%	4.3%	7.0%	7.3%	7.3%	7.3%	7.7%	7.7%	7.7%	7.7%	6.7%	8.1%
		21,569,732.00	746,188.75	934,007.45	1,564,984.70	1,503,365.77	1,585,041.12	1,576,720.08	1,584,345.78	1,669,694.30	1,669,694.30	1,669,694.30	1,669,694.30	1,449,401.00	17,622,851.65
Supplies	4000		1%	12.6%	12.1%	12.6%	5.4%	5.2%	4.5%	9.8%	5.9%	13.3%	15.1%	10.4%	10.3%
		3,396,925.00	28,648.29	272,275.37	411,059.45	427,321.26	182,864.78	177,753.80	153,564.64	326,987.00	200,236.00	452,365.00	511,874.00	354,870.00	3,499,608.59
Services/Other Operating	5000		5%	8.0%	8.0%	8.7%	6.3%	7.0%	7.8%	13.2%	6.1%	4.5%	3.7%	6.9802.0%	6.9802.7%
		6,908,088.00	328,328.31	1,292,752.68	554,173.39	597,971.30	572,835.88	482,529.45	535,991.40	912,975.28	418,201.39	312,975.28	256,987.00	347,125.00	6,612,860.66
Capital Outlay	6000		0%	1.1%	3.9%	3.9%	0.0%	2.4%	22.1%	7.7%	4.8%	12.0%	9.7%	3.3%	102.6%
		1,157,893.00	0.00	13,099.81	44,950.43	414,053.01	28,001.33	255,957.59	89,229.00	56,037.66	138,530.82	112,055.00	0.00	0.00	1,190,674.65
Other Outgo	7000		15%	27.5%	27.5%	27.5%	27.7%	27.5%	27.5%	0.00	0.00	0.00	0.00	0.00	188.4%
		265,043.00	40,552.00	72,994.00	72,994.00	72,994.00	73,379.00	72,994.00	72,994.00	0.00	0.00	0.00	0.00	0.00	446,459.00
<b>GRAND TOTAL DISBURSEMENTS</b>		<b>83,970,926.00</b>	<b>4,092,807.76</b>	<b>5,082,251.95</b>	<b>6,460,779.37</b>	<b>6,946,038.65</b>	<b>6,427,449.50</b>	<b>6,241,253.51</b>	<b>6,573,288.42</b>	<b>6,976,729.12</b>	<b>6,324,012.59</b>	<b>5,516,663.83</b>	<b>6,339,458.91</b>	<b>5,609,023.61</b>	<b>73,601,687.22</b>
<b>NET INCOME</b>		<b>(5,188,195.00)</b>	<b>(1,545,503.57)</b>	<b>(2,047,675.65)</b>	<b>248,373.52</b>	<b>(2,170,249.83)</b>	<b>(881,242.09)</b>	<b>4,080,127.62</b>	<b>(411,502.45)</b>	<b>598,181.68</b>	<b>(970,627.15)</b>	<b>955,110.96</b>	<b>1,190,458.42</b>	<b>(2,349,556.93)</b>	<b>10,369,238.78</b>

