



**APPROVED**

## **SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION**

Agenda Item# 12.3

**Meeting Date:** June 26, 2025

**Subject:** Adopt Fiscal Year 2025-26 Proposed Budget for All Funds

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: \_\_\_\_)
- ☐ Conference/Action
- ☒ Action
- ☐ Public Hearing

**Division:** Business Services

**Recommendation:** Adopt the Fiscal Year 2025-26 Proposed Budget for All Funds presented as a Public Hearing Item at the June 5, 2025 Board Meeting.

**Background/Rationale:** The 2025-26 budget establishes expenditure authority for the District to conduct business in the upcoming fiscal year (July 1 – June 30). Education Code section 42127 (a)(1) requires the governing board of each school district to hold a public hearing on the budget to be adopted for the subsequent fiscal year. Education Code section 42127 (a)(2)(A) requires the governing board of the school district to file that budget with the county superintendent of schools not later than five days after that adoption or by July 1, whichever occurs first.

The Proposed FY 2025-26 Budget was presented to the Board for public hearing at the June 5, 2025 Board Meeting. This evening, June 26, 2025, the Board will consider the adoption of the Proposed FY 2025-26 Budget for All Funds.

The adopted budget is only an initial blueprint for revenues and expenditures as the preparation of the district's adopted budget occurs before the State enacts its budget, solidifying revenues for the upcoming year. Staff will continue to monitor actions at the state level, evaluate new information as it is known, and provide reports recommending budget adjustments accordingly.

**Financial Considerations:** The proposed budget establishes expenditure authority for all funds.

**LCAP Goal(s):** Goal 1 – Graduation Outcomes, Goal 2 – Academic Outcomes, and Goal 3 – Welcoming and Safety Outcomes

**Documents Attached:**

1. Executive Summary
2. Adopt Fiscal Year 2025-2026 Budget of All Funds

**Estimated Time of Presentation:** 5 minutes

**Submitted by:** Cindy Tao, Assistant Superintendent, Business Services

**Approved by:** Lisa Allen, Superintendent

Janea Marking, Chief Business and Operations Officer

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## Sacramento City Unified School District 2025-26 Adopt Proposed Budget Report and Multiyear Fiscal Projection Adoption – June 26, 2025

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

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

### Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed revised state budget on May 14th for the upcoming 2025-26 fiscal year. Proposition 98 funding is now estimated to be \$114.6 billion for 2025-26, which is approximately \$4.3 billion less than the Governor's January budget proposal of \$118.9 billion. Across the three-year budget window (2023-24 through 2025-26), Proposition 98 funding has been revised downward by a total of \$4.6 billion. It is also noteworthy that the Legislative Analyst's Office generally concurs with the Governor's fiscal outlook for the state.

The 2025-26 Governor's January Budget proposed to appropriate the 2024-25 Proposition 98 minimum guarantee at \$1.6 billion lower than the calculated Proposition 98 formula level. The 2025-26 Governor's May Revision maintains the Governor's January Budget proposal of appropriating the 2024-25 Proposition 98 minimum guarantee at \$117.6, which is now \$1.3 billion lower than the formula requires. Reducing the amount appropriated from \$118.9 billion to \$117.6 billion mitigates the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year. In addition, the Governor's May Revision proposes to increase the TK-12 portion of Proposition 98 for Universal Transitional Kindergarten purposes and makes a corresponding reduction to the Proposition 98 portion for community colleges.

The 2025-26 Governor's May Revision continues with the theme of June cash deferrals. While the 2024-25 \$490M (\$246 TK-12) of principal apportionment deferrals will have come and gone in

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the near future, the Governor's May revision proposes deferring \$2.3 billion (\$1.8 billion TK-12) of the June 2026 Local Control Funding Formula apportionments to July 2026. This equates to approximately 2% of a district's total LCFF State Aid.

### Local Control Funding Formula Factors

Illustrated below is a comparison of projected statutory Cost-of-Living-Adjustments (COLAs) for the upcoming budget year and two subsequent years:

Description	25-26	26-27	27-28
LCFF COLAs (25-26 Gov. Proposal)	2.43%	3.52%	3.63%
LCFF COLAs (25-26 May Revision)	2.30%	3.02%	3.42%

The Governor's Budget proposes to fully fund the 2025-26 Local Control Funding Formula (LCFF) COLA of 2.30% with on-going funds, which costs approximately \$2.1 billion.

### Learning Recovery Emergency Block Grant (LREBG)

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14% with the legislature intending to restore approximately \$378M beginning in the 2025-26 fiscal year through the 2027-28 fiscal year. As intended, the Governor's Budget proposal includes an additional \$378.6M for LREBG. However, under existing law, LEAs must complete a needs assessment regarding the use and expenditure of LREBG funds for the 2025–26, 2026–27, and 2027–28 school years. In addition, LEAs must include the following in its 2025-26, 2026-27, and 2027-28 LCAPs:

- Actions to be carried out based on the needs assessment.
- LREBG expenditures that will be used to implement these actions.

Sacramento City Unified School District has included the remaining funds in the 2025–26 budget to partially cover the cost of the eight additional instructional days, which are the result of a state approved waiver. The instructional calendars reflecting these additional days were negotiated and formally approved by the Board on March 21, 2024. The total projected remaining fund balance allocated for this purpose is approximately \$4.4M.



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### **Transitional Kindergarten**

As planned, Transitional Kindergarten (TK) will be fully implemented in 2025-26 requiring offering TK to all children who turn four by September 1<sup>st</sup>, which will cost approximately \$2.1 billion (inclusive of all prior years' investments), which was revised from the \$2.4 billion cost estimate due to the latest average daily attendance projections and lower COLA. In addition, the Governor proposes spending an additional \$1.2 billion to increase the TK add-on rate by \$2,397 per TK ADA.

Sacramento City Unified School District is projected to receive approximately \$3.9M in additional funding through the TK add-on rate. This allocation will help support the continued expansion and operational costs associated with full TK implementation in 2025–26.

### **Expanded Learning Opportunities Program**

The May Revision contains \$515.5M (up from \$435M in January) for lowering the Unduplicated Pupil Percentage (UPP) threshold at which LEAs are required to offer ELOP to all students in grades TK-6 from 75% to 55%. LEAs with an UPP below 55% must offer the program to all unduplicated students in grades TK-6. In addition, \$10M of funding is proposed to increase the minimum grant amount from \$50,000 to \$100,000 per LEA.

### **Career Technical Education Master Plan**

Per Executive Order N-11-23 approved August 31, 2023, the Governor called for a Master Plan on Career Education and issued an executive summary of the Master Plan in December 2024. As a result, Governor Newsom proposed various actions with a combination of one-time and ongoing funding. However, the Governor's May Revision proposes to significantly decrease or eliminate the funding for various actions noted in the Master Plan on Career Education.

### **Other Proposed Governor's Budget Components**

Illustrated below is a summary of other major budget proposals:

- The Governor's Budget includes \$174M to fund the 2.30% estimated statutory COLA for the Adult Education Block Grant; American Indian Education Centers; American Indian Early Childhood Education Program; Child Nutrition; Foster Youth Programs; LCFF Equity Multiplier; Mandate Block Grant, and special education.
  - *The COLA is proposed to be suspended relating to the California State Preschool Program rates.*
- \$7.1 billion for childcare and development programs administered by the Department of Social Services and maintains funding for the Cost of Care Plus Rate and prior commitments for the state to move to a single rate system based on cost of care.

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- Child Nutrition is proposed to receive an additional \$91M (\$1.94 billion state funding total) for universal meals and \$21.9M of additional ongoing funding to support the SUN Bucks (i.e., summer food assistance) program.
- \$100M of one-time funds for student teacher stipends instead of \$150M of one-time funds to support recruitment and retention of teachers.
- \$695M of one-time funds relating to literacy programs and coaching, professional development, and reading difficulties screener training.

## Routine Restricted Maintenance Account (RRMA)

Education Code Section 17070.75 mandates that school districts contribute at least 3% of their total general fund expenditures and other financing uses to the RRMA annually. Key compliance points include:

- **Calculation Basis:** The 3% is calculated on total general fund expenditures, excluding STRS on-behalf expenditures and specific one-time funds.
- **Year-End Adjustment:** Contributions must be finalized based on actual year-end data, even if initially budgeted.
- **Audit Requirements:** Contributions are subject to review during the School Facility Program Bond Audit

Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e., transfers out, debt issuances relating to the general fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on the budget, it must be trued-up using actual expenditures.

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To comply with the outlined provisions, the Sacramento City School District has allocated \$22.9M to meet the 3% contribution requirement, ensuring adequate maintenance funding for school facilities. This allocation reflects an increase of approximately \$800,000 from the 2024-25 Second Interim to the 2025-26 Proposed Budget, demonstrating the District's continued commitment to maintaining essential infrastructure while aligning with its structural rebalancing and right-sizing plan to optimize financial resources.

#### 2025-26 Proposed Budget Contributions from Unrestricted to Restricted

Program	2025-26 Proposed Budget	2026-27 Projected	2027-28 Projected
Routine Maintenance (RRMA)	\$ 22,870,366	\$ 20,623,291	\$ 20,919,801

### Reserves

School districts are required to maintain a minimum reserve for economic uncertainty, which is 2% of total General Fund expenditures.

Since the Public School System Stabilization Account (PSSSA) will have a balance of \$540M at the end of 2024-25, far below the 3% threshold, the 10% reserve cap will not be in effect for the 2025-26 fiscal year.

To ensure compliance with the provisions, the Sacramento City School District has allocated \$15.8M in 2025-26 fiscal year to meet the 2% reserve requirement for economic uncertainty.

#### 2025-26 Sacramento City Unified School District Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 33,321.19 (excludes COE ADA of 70.5).
- Due to declining enrollment, the funded ADA will be based on the prior year funded ADA of 33,658.07, reflecting a yield rate of 91.5%.
- The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 69.34%. The percentage will be revised based on actual data.
- Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- Transitional Kindergarten ratio regular "add-on" is \$5,545 per transitional kindergarten ADA decreased from \$6,404 from the January Governor's Proposal

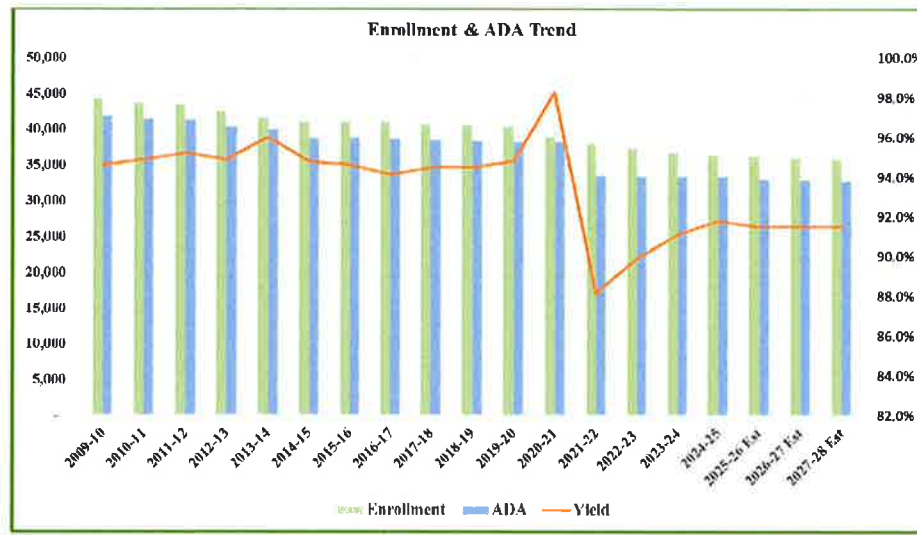
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- The Mandated Cost Block Grant is \$39.09 for K-8 ADA and \$75.31 for 9-12 ADA.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.



### General Fund Revenue Components

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

#### 2025-26 Proposed Budget General Fund Revenues

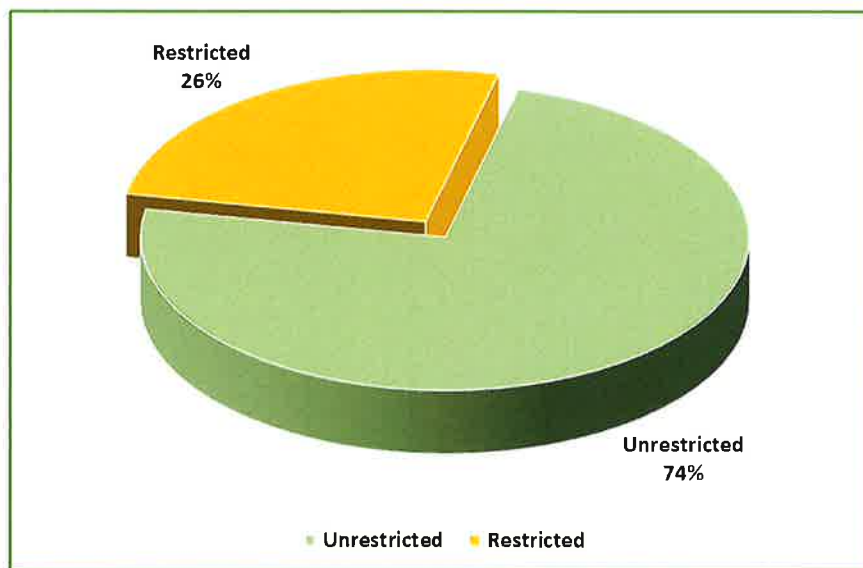
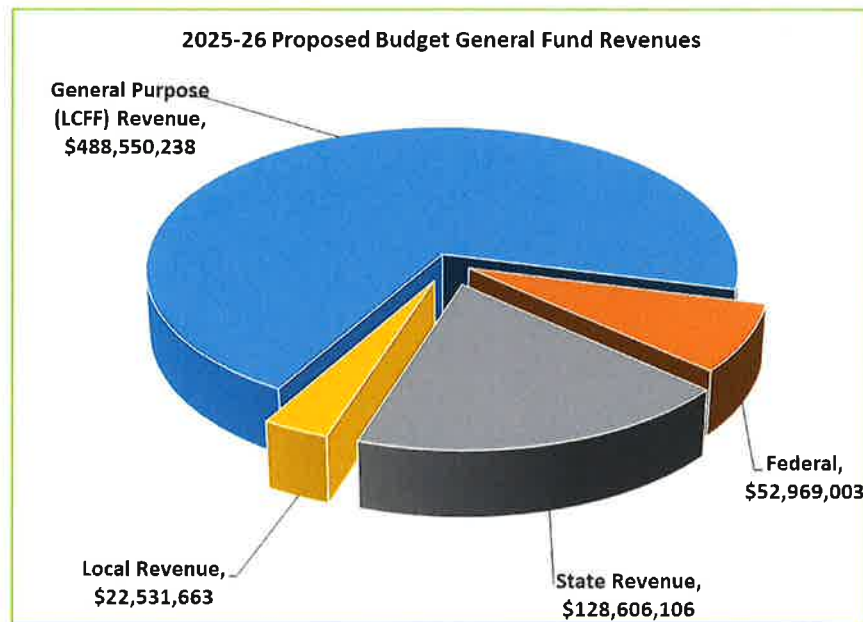
Description	Combined
<b>General Purpose (LCFF) Revenue</b>	488,550,238
<b>Federal</b>	52,969,003
<b>State Revenue</b>	128,606,106
<b>Local Revenue</b>	22,531,663
<b>Total</b>	<b>\$ 692,657,010</b>

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#### Education Protection Account

Proposition 30, approved in 2012, temporarily raised California's sales and personal income tax rates for high-income earners, directing the funds into the Education Protection Account (EPA) for K-14 education. These funds are allocated based on each district's share of statewide funding, with a corresponding reduction in state aid. In 2016, Proposition 55 extended the higher income tax rates through 2030 but did not renew the sales tax increase.

The EPA funds must be used for instructional purposes, not administrative costs, and K-14 districts have discretion in how they spend these funds, with conditions:

- The spending plan must be approved in a public meeting.
- An annual report detailing the funds received and spent must be published on the district's website.
- A financial audit ensures compliance with penalties for misusing the funds.

Illustrated below is the District's projected EPA activity for 2025-26.

The district's projected EPA activity for 2025-26 will be revised throughout the year based on state updates.

<b>Education Protection Account (EPA)</b>	
<b>Fiscal Year Ending June 30, 2026</b>	
<b>Estimated EPA Revenues:</b>	
Estimated EPA Funds	<b>\$69,893,387</b>
<b>Budgeted Expenditures:</b>	
Certificated Instructional Salaries and Benefits	<b>\$69,893,387</b>
<b>Balance</b>	<b>\$ -</b>



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### Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 94% of the district's unrestricted budget, and approximately 87.5% of the total General Fund budget, including both restricted and unrestricted.

#### 2025-26 Proposed Budget General Fund Expenditures

Description	Unrestricted	Restricted	Combined
<b>Certificated Salaries</b>	218,744,200	89,182,004	307,926,204
<b>Classified Salaries</b>	64,724,110	55,539,782	120,263,892
<b>Employee Benefits</b>	140,684,922	123,549,804	264,234,725
<b>Books &amp; Supplies</b>	7,804,267	19,207,717	27,011,985
<b>Services &amp; Other Operating Exp.</b>	28,936,153	34,865,144	63,801,296
<b>Capital Outlay</b>	1,684,909	7,069,361	8,754,270
<b>Other Outgo/ Transfer</b>	1,378,467	-	1,378,467
<b>Transfers Out</b>	(12,953,967)	10,719,860	(2,234,108)
<b>Total</b>	<b>\$ 451,003,061</b>	<b>\$ 340,133,672</b>	<b>\$ 791,136,732</b>



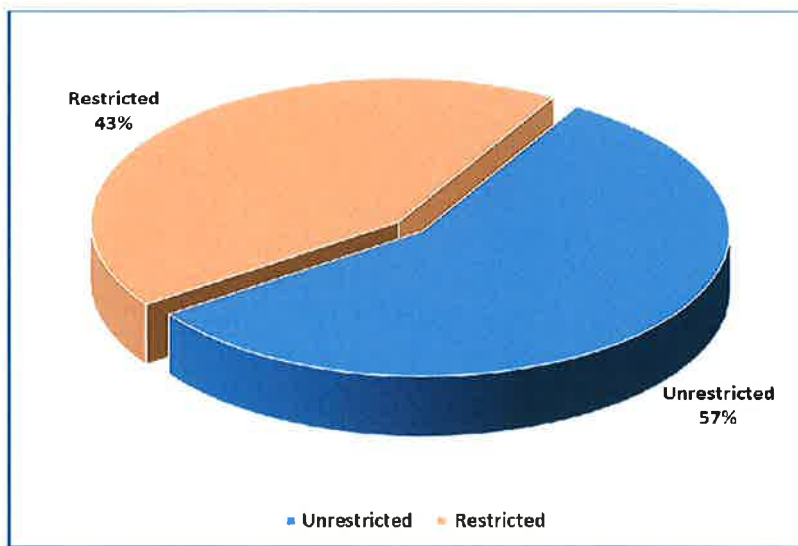
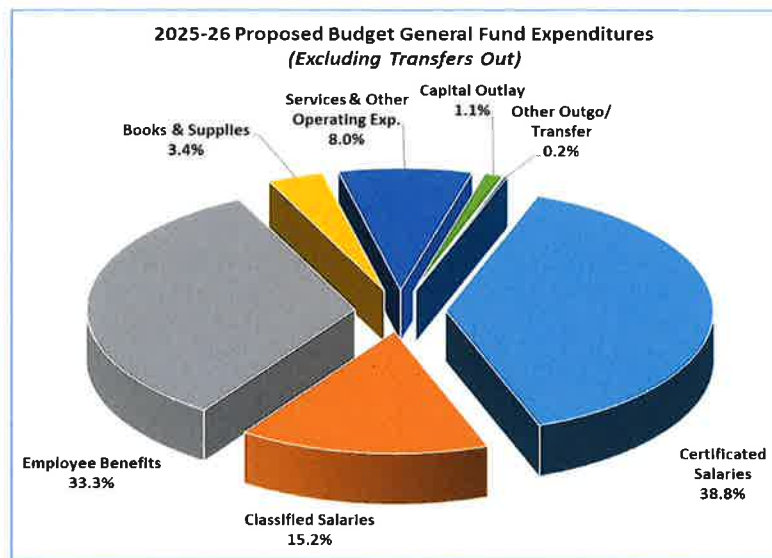
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Following is a graphical representation of expenditures by percentage:



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### General Fund Contributions to Restricted Programs

In addition to the required contribution to routine restricted maintenance, the district has identified necessary contributions from unrestricted resources to restricted programs to cover expenditures that exceed available revenues. From the 2024-25 Second Interim to the 2025-26 Proposed Budget, there has been an adjustment of 1.7M. This includes a \$1M increase in contributions to Special Education and a \$734,987 increase in Routine Maintenance contribution. These adjustments ensure that essential programs continue to receive adequate funding despite revenue shortfalls.

Illustrated below you will find the contributions made to the restricted fund:

#### **2025-26 Proposed Budget Contributions from Unrestricted to Restricted**

<b>Program</b>	<b>2025-26 Proposed Budget</b>	<b>2026-27 Projected</b>	<b>2027-28 Projected</b>
<b>Special Education</b>	\$ 124,211,579	\$ 124,211,579	\$ 124,211,579
<b>Routine Maintenance (RRMA)</b>	\$ 22,870,366	\$ 20,623,291	\$ 20,919,801
<b>Combined</b>	<b>\$ 147,081,944</b>	<b>\$ 144,834,870</b>	<b>\$ 145,131,380</b>

### General Fund Summary

The district's 2025-26 General Fund projects a total operating deficit of \$94.7M resulting in an estimated ending fund balance of \$100.7M. The components of the District's fund balance are as follows:

- Revolving Cash & Other Non-Spendables: \$253,000
- Restricted Programs: \$76.4M
- Reserve for Economic Uncertainty: \$15.8M
- Unassigned Fund Balance: \$8.1M

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Illustrated below is a detailed description of the fund balance components.

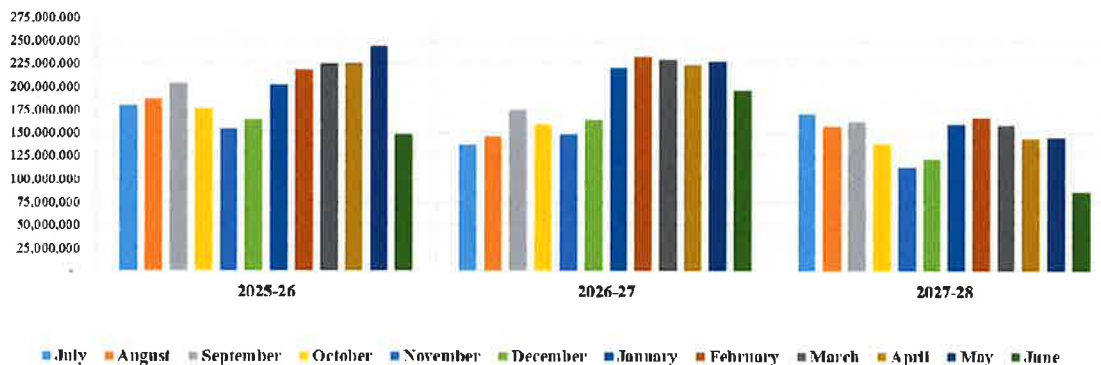
#### 2025-26 Proposed Budget General Fund Summary

Description	2025-26 Proposed Budget		
	Unrestricted	Restricted	Combined
Nonspendable	253,265		253,265
Restricted		76,442,056	76,442,056
Committed			
Assigned			
Unassigned/Unappropriated			
Reserve for Economic Uncertainties (Economic Uncertainty REU-2%)	15,822,735		15,822,735
Unassigned/Unappropriated Fund Balance	\$ 8,142,635		\$ 8,142,635
Total Components of Ending Fund Balance	\$ 24,218,634	\$ 76,442,056	\$ 100,660,690

### Multi-Year Cash Flow

The District prepared cash flows based on the multi-year projections report. For the 2025-26 Proposed Budget and multi-year projections, the District projects having a positive cash balance through June 2028.

#### 2025-26 Adopted Budget Multi Year Cash Flow



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### Fund Summaries

The District has several special purpose funds in addition to the general fund. Illustrated below is a summary of each Fund's fund balance and corresponding change.

### 2025-26 Other Funds Proposed Budget

<b>Fund</b>	<b>Name</b>	<b>2025-26 Ending Fund Balance</b>
<b>08</b>	<b>Student Activity Fund</b>	<b>\$1,668,396</b>
<b>09</b>	<b>Charter Schools</b>	<b>\$10,635,979</b>
<b>11</b>	<b>Adult Education</b>	<b>\$452,927</b>
<b>12</b>	<b>Child Development</b>	<b>\$2,048,383</b>
<b>13</b>	<b>Cafeteria</b>	<b>\$14,158,437</b>
<b>21</b>	<b>Building Fund</b>	<b>\$4,798</b>
<b>25</b>	<b>Capital Facilities</b>	<b>\$37,790,104</b>
<b>35</b>	<b>County School Facilities Fund</b>	<b>\$7,418</b>
<b>49</b>	<b>Capital Projects for Blended Components</b>	<b>\$6,120,078</b>
<b>51</b>	<b>Bond Interest and Redemption</b>	<b>\$71,253,920</b>
<b>61</b>	<b>Cafeteria Enterprise Fund</b>	<b>\$50,435</b>
<b>67</b>	<b>Self-Insurance Fund</b>	<b>\$13,274,481</b>

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### Multi-Year Projection

#### General Planning Factors:

Illustrated below are the latest primary planning factors relating to the May Revise.

Planning Factor	2025-26	2026-27	2027-28
<b>Cost-of-Living Adjustment (COLA)</b>			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
<b>Employer Benefit Rates</b>			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
<b>Lottery</b>			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
<b>Minimum Wage</b>	\$16.90 <sup>1</sup>	\$17.40 <sup>2</sup>	\$17.80 <sup>3</sup>
<b>Universal TK/ADA LCFF add-on</b>	\$3,148.00 <sup>4</sup>	\$3,243.00 <sup>4</sup>	\$3,354.00 <sup>4</sup>
<b>Mandate Block Grant</b>			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$75.31	\$77.58	\$80.23
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$57.04	\$58.76	\$60.77

<sup>1</sup>Effective January 1, 2026, <sup>2</sup>Effective January 1, 2027, <sup>3</sup>Effective January 1, 2028.

<sup>4</sup>The rates do not reflect the May Revise proposal to increase the rate to \$5,545 in 2025-26, \$5,712 in 2026-27, and \$5,907 in 2027-28.

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### 2025-26 Adopted Budget and Multi-Year Projection:

Illustrated below is the 2025-26 Proposed Budget Multi-Year Projections

2025-26 Proposed Budget Multi-Year Projections

Description	2025-26 Proposed Budget			2026-27 Projection			2027-28 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUE AND OTHER FINANCING SOURCES</b>									
LCFF/Revenue Limit Sources	485,862,174	2,688,064	488,550,238	494,380,583	2,688,064	497,068,647	510,199,348	2,688,064	512,887,412
Federal Revenues	-	52,969,003	52,969,003	-	39,910,921	39,910,921	-	39,910,921	39,910,921
Other State Revenues	12,464,964	116,141,142	128,606,106	12,464,964	114,147,432	126,612,396	12,464,964	114,147,432	126,612,396
Other Local Revenues	14,585,391	7,946,272	22,531,663	33,605,391	7,877,638	41,483,029	13,792,455	7,814,488	21,606,943
<b>TOTAL REVENUES</b>	<b>512,912,529</b>	<b>179,744,481</b>	<b>692,657,010</b>	<b>540,450,938</b>	<b>164,624,055</b>	<b>705,074,993</b>	<b>536,456,767</b>	<b>164,560,905</b>	<b>701,017,672</b>
<b>EXPENDITURE AND OTHER FINANCING SOURCES</b>									
Certificated Salaries	218,744,200	89,182,004	307,926,204	201,876,902	86,236,843	288,113,745	198,164,686	85,218,764	283,383,450
Classified Salaries	64,724,110	55,539,782	120,263,892	57,974,603	54,256,285	112,230,888	58,303,154	54,383,254	112,686,408
Employee Benefits	140,684,922	123,549,804	264,234,725	132,585,156	112,839,831	245,424,986	135,119,399	111,904,216	247,023,615
Books & Supplies	7,804,267	19,207,717	27,011,985	4,304,267	12,885,546	17,189,813	4,304,267	11,914,775	16,219,042
Services & Other Operating Expenses	28,936,153	34,865,144	63,801,296	21,086,153	28,129,649	49,215,802	21,086,153	42,344,796	63,430,949
Capital Outlay	1,684,909	7,069,361	8,754,270	1,684,909	3,229,758	4,914,667	1,684,909	2,545,190	4,230,099
Other Outgo (excluding Indirect Costs)	1,378,467	-	1,378,467	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outgo - Indirect Costs	(12,953,967)	10,719,660	(2,234,308)	(12,205,420)	9,971,312	(2,234,108)	(12,042,117)	9,808,010	(2,234,108)
<b>TOTAL EXPENDITURES</b>	<b>451,003,061</b>	<b>340,133,672</b>	<b>791,136,732</b>	<b>408,685,037</b>	<b>307,549,224</b>	<b>716,234,261</b>	<b>407,996,918</b>	<b>318,119,004</b>	<b>726,115,922</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>61,909,468</b>	<b>(160,389,191)</b>	<b>(98,479,722)</b>	<b>131,765,901</b>	<b>(142,925,169)</b>	<b>(11,159,268)</b>	<b>128,457,849</b>	<b>(153,558,099)</b>	<b>(25,100,250)</b>
<b>OTHER FINANCING SOURCES/USES</b>									
Interfund Transfers									
Transfers In	3,755,880	-	3,755,880	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	-	-	-	-	-	-	-	-	-
Contributions	(147,081,944)	147,081,944	-	(144,834,870)	144,834,870	-	(145,131,380)	145,131,380	-
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>	<b>(143,326,064)</b>	<b>147,081,944</b>	<b>3,755,880</b>	<b>(141,078,990)</b>	<b>144,834,870</b>	<b>3,755,880</b>	<b>(141,375,500)</b>	<b>145,131,380</b>	<b>3,755,880</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(81,416,596)</b>	<b>(13,307,246)</b>	<b>(94,723,842)</b>	<b>(9,313,089)</b>	<b>1,908,701</b>	<b>(7,403,388)</b>	<b>(12,917,651)</b>	<b>(8,426,719)</b>	<b>(21,344,370)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Fund Balance	105,635,230	69,749,302	195,384,532	24,218,634	76,442,056	100,660,690	14,905,545	78,351,757	93,257,302
<b>Ending Fund Balance</b>	<b>24,218,634</b>	<b>76,442,056</b>	<b>100,660,690</b>	<b>14,905,545</b>	<b>78,351,757</b>	<b>93,257,302</b>	<b>1,987,894</b>	<b>69,925,037</b>	<b>71,912,931</b>
<b>Components of Ending Fund Balance:</b>									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores	103,265	-	103,265	103,265	-	103,265	103,265	-	103,265
Restricted	-	76,442,056	76,442,056	-	78,351,757	78,351,757	-	69,925,037	69,925,037
Reserve for Economic Uncertainties	15,822,735	-	15,822,735	14,324,685	-	14,324,685	14,522,358	-	14,522,358
<b>Unassigned/Unappropriated</b>	<b>8,142,635</b>	<b>-</b>	<b>8,142,635</b>	<b>327,595</b>	<b>-</b>	<b>327,595</b>	<b>(12,787,729)</b>	<b>-</b>	<b>(12,787,729)</b>
Unappropriated Percent			1.029%			0.046%			-1.761%

### Revenue Assumptions:

### Unrestricted Multi-Year Revenue Projections:

### Fiscal Year 2025-26

For 2025-26, based on current enrollment trends, the district anticipates a continued 5% decline in enrollment. Projected student enrollment is estimated at 36,217 for 2025-26, followed by 36,033 in 2026-27, and 35,850 in 2027-28. Total projected revenues are \$692.7M, consisting of \$512.9M in unrestricted funds and \$179.7M in restricted funds.



## Board of Education Executive Summary



### Business Services

2025-26 Adopt Proposed Budget Report and Multiyear Fiscal Projection  
June 26, 2025

#### Unrestricted Revenues:

Unrestricted revenues for 2025-26 total \$512.9M and include \$485.9M from the Local Control Funding Formula (LCFF), which reflects the application of a 2.3% statutory cost-of-living adjustment (COLA). Along with \$12.5M from other state revenues, and \$14.6M from local revenues.

Other state revenues totaling \$12.5M consist of approximately \$1.6M from the Mandated Block Grant, \$6.3M from the State Lottery, and \$4.5M from other state revenue streams.

Local revenues totaling \$14.6M include \$10.2M from interest income, \$1.4M from leases and rentals, and \$2.9M from billed leases, rent, and interagency transactions. Interagency transactions generally consist of reimbursements or cost-sharing arrangements with other governmental entities, such as payments from county offices, or collaborative programs with neighboring school districts. These transactions help recover the costs for services provided or facilities shared among agencies.

#### Restricted Revenues:

The restricted portion of the budget includes \$2.6M from the Local Control Funding Formula, \$52.9M in federal funding, \$116.1M from state revenues, and \$7.9M from local revenues, totaling approximately \$179.5M.

Federal restricted revenue includes Title I, with a combined allocation of over \$28.1M, consisting of \$19.2M in base funding and an additional \$9.3M in carryover. Individuals with Disabilities Education Act (IDEA), provides more than \$10M in base funding. The 2023 Clean Bus Rebate contributes approximately \$2M in one-time federal revenue. Additional funding includes \$1.9M from Title II (NCLB II) and over \$1.6M from 21st Century Community Learning Centers (21st CCLC). Title IV brings in another \$1.6M, \$978,438 from Title III LEP, \$842,381 from ESSA, \$659,959 from another Title IV Part A allocation, \$529,284 from Vocational Apportionment Secondary, and \$509,000 from another 21st CCLC allocation. All remaining programs total approximately \$2.2M and include various special education, ROTC, Indian Education, Homeless Education, and other federal initiatives.

Restricted other state revenue includes several key grant resources. The largest allocation comes from Special Education (Other State Apportionment) at approximately \$33.9M, followed by \$28.8M through the STRS Pension (Other State) contribution. The Expanded Learning Opportunities Program (ELOP) provides about \$19.4M, while After School Learning contributes \$9M. The Arts and Music Grant accounts for nearly \$5.6M, and the LCFF Equity Multiplier



## Board of Education Executive Summary



### Business Services

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June 26, 2025

provides \$3.4M. The California State Preschool Program (CSPP) is funded at approximately \$3.3M, and State Mental Health contributes an additional \$2.8M. Other restricted state revenue sources total approximately \$9.7M and include various grants such as Career Technical Education Incentive, TUPE (Tobacco Use Prevention Education), Golden State Teacher Grants, Partner Academies, Governor's CTE Initiative, Gang Violence Suppression, and other specialized education support programs.

Restricted local revenue includes the Medi-Cal Billing Option Program at approximately \$4.2M, Air Quality grant funds for \$2.4M, Safe Zone Squad grant contributes about \$751,130, and the Civic Permits program generates \$350,000 through community use of school facilities. All other restricted local revenue total approximately \$188,200 and include various resources such as Gear Up, Migrant, CalHOPE.

### Fiscal Year 2026-27

For 2026-27, the district projects total revenues of approximately \$705.1M, reflecting a slight increase from the 2025-26 adopted budget. Of this amount, \$540.5M is unrestricted and \$164.6M is restricted.

### Unrestricted Revenue

The unrestricted revenue includes \$494.4M from the Local Control Funding Formula, \$12.5M from other state revenues, and \$33.6M from local revenues.

Unrestricted revenues for 2026-27 from the Local Control Funding Formula reflect the application of a projected 3.02% statutory cost-of-living adjustment, resulting in an increase of approximately \$6.7M in state aid funding and \$1.8M in Education Protection Account (EPA) funding.

Other state revenues are expected to remain relatively steady compared to 2025-26.

Local revenues are projected to increase by about \$20M due to a one-time potential OPEB disbursement. The one-time OPEB drawdown is intended to provide short-term support to the General Fund and maintain fiscal solvency. No drawdown is planned for 27-28. The measured use of OPEB disbursements provides the District with short-term fiscal relief while it works to implement sustainable, long-term budget solutions, including right-sizing efforts to address structural imbalances.

# Board of Education Executive Summary



## Business Services

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### Restricted Revenue

Restricted revenue consists of \$2.7M from the Local Control Funding Formula, \$39.9M in federal funds, \$114.1M from state revenues, and \$7.9M from local revenues.

Federal revenues are projected to decrease by about \$13M due to a reduction in Title I funding by approximately \$9.3M, the decrease is primarily due to the availability of one-time carryover funds in 2025-26 that will not recur in 2026-27. Additional reductions include \$809,282 from ESSA, \$95,602 from Title II, and \$672,326 from Title IV, Part A. Funding for Title III – Limited English Proficient is also expected to drop by \$178,707.

Other state revenues are expected to decrease in 2026-27. The CTE Incentive Grant is projected to decline by approximately \$1.25M, the Strong Workforce Program will see a reduction of \$212,621, and the Teacher Implementation and Expansion Grant is expected to decrease by \$335,419.

### Fiscal Year 2027-28

For 2027-28, the district projects total revenues of approximately \$701M, reflecting a slight decrease from 2026-27 projected budget primarily due to the expiration of one-time local revenue. Of the total revenue, \$536.5M is unrestricted and \$164.6M is restricted.

### Unrestricted Revenue

Unrestricted revenue includes \$510.2M from the Local Control Funding Formula, \$12.5M from other state revenue, and \$13.8M from local revenue.

Unrestricted revenues from the Local Control Funding Formula reflect the application of a projected 3.42% statutory cost-of-living adjustment, resulting in an increase of approximately \$13.7M in state aid funding and \$2M in Education Protection Account funding.

Other state revenues are expected to remain relatively steady compared to 2026-27.

Local revenues are projected to decrease in 2027-28 due to the discontinuation of the \$20M one-time OPEB disbursement received in the prior year. While the measured use of these disbursements offered temporary fiscal relief, the District must continue to implement sustainable, long-term budget solutions\ including right-sizing efforts to address ongoing structural imbalances.

## Board of Education Executive Summary



### Business Services

2025-26 Adopt Proposed Budget Report and Multiyear Fiscal Projection  
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### Restricted Revenue

Restricted revenue consists of \$2.7M from the Local Control Funding Formula, \$39.9M in federal funds, \$114.1M from state sources, and \$7.8M from local revenues. All revenues are expected to remain relatively steady compared to 2026-27.

### *Expenditure Assumptions:*

### Unrestricted Multi-Year Expenditures Projections:

#### Fiscal Year 2025-26

##### Unrestricted

In 2025-26, unrestricted expenditures total approximately \$451M. Certificated salaries account for \$218.7M, with classified salaries at \$64.7M. Employee benefits total \$140.7M, reflecting employer contributions and benefit costs. Books and supplies are projected at \$7.8M, while services and other operating expenses total \$28.9M. Capital outlay is estimated at \$1.6M. Other outgo totals \$1.3M, and indirect costs result in an offset of approximately \$12.9M.

##### Restricted

The Restricted expenditures for 2025-26 amount to approximately \$340.1M. Certificated salaries are budgeted at \$89.2M, with classified salaries at \$55.5M. Employee benefits make up \$123.5M. Books and supplies are projected at \$19.2M, and services and other operating expenses at \$34.9M. Capital outlay is \$7.1M, while indirect costs add back \$10.7M to the total. These figures reflect the use of restricted program funding, including state and federal categorical allocations.

#### Fiscal Year 2026-27

##### Unrestricted

In 2026-27, the district's unrestricted expenditure adjustments reflect a mix of cost increases and strategic reductions across major categories in response to declining enrollment and ongoing right-sizing efforts. In certificated salaries, increases of approximately \$3.1M are attributed to step-and-column, while classified salaries rise by \$453,000 for similar reasons. However, these increases are offset by staffing reductions tied to a projected 5% enrollment decline, including a \$6.8M

## Board of Education Executive Summary



### Business Services

2025-26 Adopt Proposed Budget Report and Multiyear Fiscal Projection  
June 26, 2025

reduction in certificated salaries and \$649,479 on classified and \$10M in broader salary reductions. Employee benefits increase significantly, with \$3.97M in health and welfare cost increases and \$676,000 tied to certificated step increases. These are partially offset by \$3.3M in benefit savings from staffing reductions and \$7.6M from overall organizational restructuring.

In the books and supplies and services and operating expenses categories, the district has planned reductions totaling \$5.5M due to enrollment-driven cost declines and utility savings. Specific cuts include \$2.5M in books and supplies and \$4.85M in services, including \$3M from liability insurance savings. These actions aim to align spending with reduced service needs. Capital outlay remains unchanged. In other outgo, the district reflects a \$748,547 increase in indirect cost recovery, improving General Fund support. Collectively, these adjustments underscore the district's continued efforts to manage rising fixed costs while pursuing operational efficiencies and long-term fiscal sustainability.

### Restricted

In 2026–27, the district's restricted expenditures reflect significant adjustments due to expiring grants, projected reductions in categorical funding, and the conclusion of one-time allocations. In the certificated and classified salary categories, minor increases of approximately \$1.25M and \$388,778, respectively, are attributed to step-and-column salary advancements. These are offset by broader reductions across multiple programs. Employee benefits reflect a net increase of over \$3.5M, driven by rising health and welfare costs and CalPERS increasing employer contribution adjustments. However, benefit savings are realized through the conclusion or realignment of programs like Educator Effectiveness, Title I, CTE Incentive, and Special Education-related grants.

Notably, large decreases appear in books and supplies and services and operating expenses, totaling over \$12M, with the most significant impact stemming from the reduction in the Arts & Music block grant, Educator Effectiveness Grant, and the use of prior year balances in child nutrition programs. Capital outlay drops by more than \$4.8M, following the exhaustion of infrastructure-related funds such as KIT Funds and Commercial Dishwasher programs. Meanwhile, other outgo includes a reduction of \$748,547 related to changes in the indirect cost rate.

Additional reductions totaling \$1.8M are seen in federal programs such as Title II, III, and IV, No Child Left Behind II, and 21st Century, as well as numerous smaller programs including Gang Violence Prevention, Golden State, Learning Communities for School Success Program, and Safe Zone Squad whose funding either declined or fully expired. Some offsets are provided by increased

## Board of Education Executive Summary



### Business Services

2025-26 Adopt Proposed Budget Report and Multiyear Fiscal Projection  
June 26, 2025

allocations to programs like LCFF Equity Multiplier and Reserve Officers' Training Corps (ROTC).

### Fiscal Year 2027-28

#### Unrestricted

In 2027–28, unrestricted expenditures reflect continued adjustments aligned with the district's right-sizing plan and enrollment trends. Salary-related costs reflect modest increases due to step-and-column advancements, with certificated salaries increasing by \$3.1M and classified salaries by approximately \$456,240, accompanied by corresponding benefit increases. The employer benefits category reflects further growth, including a \$656,334 increase in PERS contributions and an \$4.3M rise in health and welfare costs, consistent with the assumed 8% annual increase. However, these increases are offset by continued reductions in staffing aligned to a projected 5% enrollment decline, resulting in salary and benefit savings of approximately \$10.2M across certificated, classified, and benefit lines compared to 2026-27.

Unlike prior years, no additional reductions are made to utilities or discretionary categories, and the adjustment for indirect costs reflects a \$163,303 increase. The overall strategy continues the district's effort to balance short-term obligations with long-term sustainability through careful monitoring of staffing needs and benefits while maintaining alignment with projected enrollment levels.

#### Restricted

In 2027–28, restricted expenditures compensation costs rise modestly with certificated step-and-column increases totaling approximately \$670,510 in salaries and \$231,924 in benefits, while classified salary advancements add \$379,794 and \$143,182 in corresponding benefits. The budget also accounts for a CalPERS rate increase to 27.80%, adding \$546,361, and a projected 8% increase in health and welfare costs, contributing an additional \$3.7M in benefit expenditures. An increase in ELOP (Expanded Learning Opportunities Program) is also reflected in services and operating expenditures, offsetting many reductions in all other areas.

Significant reductions are tied to expiring grants and funding reallocations, such as the \$1.4M reduction in salaries and \$984,760 in benefits for literacy specialist support), and a \$406,640 reduction in Educator Effectiveness Grant expenditures. The district also sees a \$3.9M reduction in Special Education and a \$594,294 decrease in the State Early Intervention Preschool. Other decreases are spread across smaller programs, including Title IV, Title III, ROTC, and CalHOPE. A net indirect cost offset of \$163,303 helps reduce the overall impact. These adjustments are part

# Board of Education Executive Summary



## Business Services

2025-26 Adopt Proposed Budget Report and Multiyear Fiscal Projection  
June 26, 2025

of a broader realignment strategy to adapt to reduced funding levels while preserving targeted program support.

### *Estimated Ending Fund Balances:*

During 2026-27, the district estimates that the General Fund is projected to deficit spend by \$7.4M resulting in an ending General Fund balance of approximately \$93.3M, combining both restricted and unrestricted.

During 2027-28, the district estimates that the General Fund is projected to deficit spend by \$21.3M resulting in an ending General Fund balance of \$71.9M.

The District is committed to maintaining fiscal stability through right-size planning, structural rebalancing, proactive strategies, continuous evaluation of financial assumptions, and timely actions to support long-term fiscal sustainability.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 2% percent of total General Fund outgo:

2025-26 Proposed Budget  
MYP General Fund Summary

Description	2025-26 Proposed Budget			2026-27 Projected			2027-28 Proposed		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Nonspendable	253,265		253,265	253,265		253,265	253,265		253,265
Restricted		76,442,056	76,442,056		78,351,757	78,351,757		69,925,037	69,925,037
Committed									
Assigned									
Unassigned/Unappropriated									
Reserve for Economic Uncertainties (Economic Uncertainty REU-2%)	15,822,735		15,822,735	14,324,685		14,324,685	14,522,358		14,522,358
Unassigned/Unappropriated Fund Balance	\$ 8,142,635		\$ 8,142,635	\$ 327,595		\$ 327,595	\$ (12,787,729)		\$ (12,787,729)
Total Components of Ending Fund Balance	\$ 24,218,634	\$ 76,442,056	\$ 100,660,690	\$ 14,905,545	\$78,351,757	\$93,257,302	\$ 1,987,894	\$69,925,037	\$ 71,912,931



## Board of Education Executive Summary



### Business Services

2025-26 Adopt Proposed Budget Report and Multiyear Fiscal Projection

June 26, 2025

#### *Conclusion:*

The 2025–26 Proposed Budget and Multi-Year Projections reflect the District’s ongoing fiscal challenges amid declining enrollment, rising operational costs, and the planned phase-out of one-time funding. While the District is able to meet its financial obligations for the current year, the projections for 2026–27 and 2027–28 reveal continued structural deficits and increasing reliance on reserves.

By 2027–28, the unrestricted fund balance is projected to become negative, resulting in a negative unappropriated reserve percentage highlighting the importance of sustained fiscal planning and corrective action. Despite these pressures, the District continues to meet the 2% reserve requirement for economic uncertainties and maintains sufficient cash to operate through the multi-year period.

To address these imbalances, the District has initiated a right-sizing plan focused on aligning ongoing expenditures with sustainable revenues. Continued implementation of this plan, alongside long-term budget solutions and close monitoring of financial assumptions, will be essential to restoring structural balance and maintaining fiscal solvency in the years ahead.



# **Fiscal Year 2025-2026 Adopted Budget for All Funds**



## **Guiding Principle**

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education  
June 26, 2025

# **Sacramento City Unified School District**

## **Board of Education**

Jasjit Singh, President, Area 2  
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Cancy McArn, Chief Human Resource Officer and Lead Negotiator  
Tim Rocco, Chief Information Officer  
Yvonne Wright, Chief Academic Officer

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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: Sema Center, 5735 47th Avenue Sacramento CA

Date: 06/02/25

Adoption Date: 06/26/25

Signed: 

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Lisa Allen

Public Hearing:

Place: Board of Education Meeting, Sema Center Community Rooms

Date: 6/5/25

Time: 6:00 PM

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Cindy Tao

Title: Assistant Superintendent, Business Services

Telephone: 916-693-8359

E-mail: cindy-tao@scusd.edu

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.		X
<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?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?		X
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<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?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/26/2025
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<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?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<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?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 06/26/2025

Printed Name: Lisa Allen

Title: Superintendent

For additional information on this certification, please contact:

Name: Cindy Tao

Title: Assistant Superintendent, Business Services

Telephone: 9166437837

E-mail: cindy-tao@scusd.edu

## GENERAL FUND

### **General Fund Definition**

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

			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	482,595,291.13	2,688,061.00	485,283,352.13	485,862,174.00	2,688,064.00	488,550,238.00	0.7%
2) Federal Revenue		8100-8299	9,129,355.52	45,451,775.68	54,581,131.20	0.00	52,969,002.84	52,969,002.84	-3.0%
3) Other State Revenue		8300-8599	13,306,351.63	119,462,023.21	132,768,374.84	12,464,964.11	116,141,142.11	128,606,106.22	-3.1%
4) Other Local Revenue		8600-8799	13,804,547.23	8,038,360.56	21,842,907.79	14,585,390.96	7,946,272.00	22,531,662.96	3.2%
5) TOTAL, REVENUES			518,835,545.51	175,640,220.45	694,475,765.96	512,912,529.07	179,744,480.95	692,657,010.02	-0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	215,101,933.50	99,735,045.95	314,836,979.45	218,744,200.27	89,182,004.10	307,926,204.37	-2.2%
2) Classified Salaries		2000-2999	58,517,295.12	39,574,412.44	98,091,707.56	64,724,110.31	55,539,782.10	120,263,892.41	22.6%
3) Employee Benefits		3000-3999	137,903,527.53	98,747,699.25	236,651,226.78	140,684,921.51	123,549,803.93	264,234,725.44	11.7%
4) Books and Supplies		4000-4999	3,010,327.41	8,721,801.95	11,732,129.36	7,804,267.28	19,207,716.20	27,011,983.48	130.2%
5) Services and Other Operating Expenditures		5000-5999	33,584,689.72	97,194,717.58	130,779,407.30	28,936,152.76	34,865,143.54	63,801,296.30	-51.2%
6) Capital Outlay		6000-6999	1,876,950.74	7,489,860.17	9,366,810.91	1,684,908.88	7,069,360.89	8,754,269.77	-6.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,113,443.00	0.00	1,113,443.00	1,378,467.00	0.00	1,378,467.00	23.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,453,572.45)	9,299,301.29	(2,154,271.16)	(12,953,967.38)	10,719,859.71	(2,234,107.67)	3.7%
9) TOTAL, EXPENDITURES			439,654,594.57	360,762,836.63	800,417,433.20	451,003,080.63	340,133,670.47	791,136,731.10	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			79,180,950.94	(185,122,616.18)	(105,941,667.24)	61,909,468.44	(160,389,189.52)	(98,479,721.08)	-7.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,257,063.82	0.00	3,257,063.82	3,755,880.00	0.00	3,755,880.00	15.3%
b) Transfers Out		7600-7629	762,000.00	0.00	762,000.00	0.00	0.00	0.00	-100.0%
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	(148,046,168.90)	148,046,168.90	0.00	(147,081,944.23)	147,081,944.23	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(145,551,105.08)	148,046,168.90	2,495,063.82	(143,326,064.23)	147,081,944.23	3,755,880.00	50.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(66,370,154.14)	(37,076,449.28)	(103,446,603.42)	(81,416,595.79)	(13,307,245.29)	(94,723,641.08)	-8.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	172,005,383.87	126,825,751.54	298,831,135.41	105,635,229.73	89,749,302.26	195,384,531.99	-34.6%
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)			172,005,383.87	126,825,751.54	298,831,135.41	105,635,229.73	89,749,302.26	195,384,531.99	-34.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,005,383.87	126,825,751.54	298,831,135.41	105,635,229.73	89,749,302.26	195,384,531.99	-34.6%
2) Ending Balance, June 30 (E + F1e)			105,635,229.73	89,749,302.26	195,384,531.99	24,218,633.94	76,442,056.97	100,660,690.91	-48.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	103,264.51	0.00	103,264.51	103,264.51	0.00	103,264.51	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	89,749,302.26	89,749,302.26	0.00	76,442,056.97	76,442,056.97	-14.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	16,023,588.66	0.00	16,023,588.66	15,822,735.00	0.00	15,822,735.00	-1.3%
Unassigned/Unappropriated Amount		9790	89,358,376.56	0.00	89,358,376.56	8,142,634.43	0.00	8,142,634.43	-90.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	196,069,358.11	(24,874,195.81)	171,195,162.30				
1) Fair Value Adjustment to Cash in County Treasury		9111	3,637,253.00	0.00	3,637,253.00				
b) in Banks		9120	64,461.76	10.00	64,471.76				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,827,769.54	561,805.81	9,389,575.35				
4) Due from Grantor Government		9290	1,329,994.33	29,203,335.74	30,533,330.07				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	103,264.51	0.00	103,264.51				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9360	0.00	0.00	0.00				
10) TOTAL, ASSETS			210,182,101.25	4,890,955.74	215,073,056.99				
<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	33,736,533.26	3,464,580.47	37,201,113.73				
2) Due to Grantor Governments		9590	3,069,855.70	1,869,062.25	4,938,917.95				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			36,806,388.96	5,333,642.72	42,140,031.68				
<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) - (J6 + J2)			173,375,712.29	(442,686.98)	172,933,025.31				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	304,339,510.00	0.00	304,339,510.00	290,946,637.00	0.00	290,946,637.00	-4.4%
Education Protection Account State Aid - Current Year		8012	52,467,012.00	0.00	52,467,012.00	69,893,387.00	0.00	69,893,387.00	33.2%
State Aid - Prior Years		8019	(1,668,252.00)	0.00	(1,668,252.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	648,732.00	0.00	648,732.00	648,732.00	0.00	648,732.00	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	99,671,094.00	0.00	99,671,094.00	99,671,094.00	0.00	99,671,094.00	0.0%
Unsecured Roll Taxes		8042	3,919,434.63	0.00	3,919,434.63	3,565,525.00	0.00	3,565,525.00	-9.0%
Prior Years' Taxes		8043	1,112,628.85	0.00	1,112,628.85	865,861.00	0.00	865,861.00	-22.2%
Supplemental Taxes		8044	2,949,989.00	0.00	2,949,989.00	2,949,989.00	0.00	2,949,989.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	19,974,365.00	0.00	19,974,365.00	19,974,365.00	0.00	19,974,365.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,374,047.00	0.00	15,374,047.00	15,374,047.00	0.00	15,374,047.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,473.65	0.00	7,473.65	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			498,796,034.13	0.00	498,796,034.13	503,889,637.00	0.00	503,889,637.00	1.0%
<b>LCFF Transfers</b>									
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	(16,200,743.00)	0.00	(16,200,743.00)	(18,027,463.00)	0.00	(18,027,463.00)	11.3%
Property Taxes Transfers		8097	0.00	2,688,061.00	2,688,061.00	0.00	2,688,064.00	2,688,064.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			482,595,291.13	2,688,061.00	485,283,352.13	485,862,174.00	2,688,064.00	488,550,238.00	0.7%
<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	8,950,572.05	8,950,572.05	0.00	10,223,915.00	10,223,915.00	14.2%
Special Education Discretionary Grants		8182	0.00	956,756.45	956,756.45	0.00	895,263.00	895,263.00	-6.4%
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	9,129,355.52	0.00	9,129,355.52	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		18,831,691.22	18,831,691.22		28,515,904.75	28,515,904.75	51.4%
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		2,574,043.55	2,574,043.55		1,996,976.00	1,996,976.00	-22.4%
Title III, Immigrant Student Program	4201	8290		1,250.88	1,250.88		212,771.00	212,771.00	16,909.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		803,443.30	803,443.30		1,145,901.00	1,145,901.00	42.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		6,430,943.82	6,430,943.82		5,947,442.25	5,947,442.25	-7.5%
Career and Technical Education	3500-3599	8290		529,284.00	529,284.00		529,284.00	529,284.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	6,373,790.41	6,373,790.41	0.00	3,501,545.84	3,501,545.84	-45.1%
TOTAL, FEDERAL REVENUE			9,129,355.52	45,451,775.68	54,581,131.20	0.00	52,969,002.84	52,969,002.84	-3.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		31,206,530.00	31,206,530.00		33,894,591.00	33,894,591.00	8.6%
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	200,000.00	200,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	1,636,748.00	0.00	1,636,748.00	1,631,404.11	0.00	1,631,404.11	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	7,100,610.13	3,510,487.50	10,611,097.63	6,333,560.00	2,719,120.00	9,052,680.00	-14.7%
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		20,056,937.60	20,056,937.60		19,407,883.00	19,407,883.00	-3.2%
After School Education and Safety (ASES)	6010	8590		10,114,914.35	10,114,914.35		9,045,876.16	9,045,876.16	-10.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		464,072.01	464,072.01		399,070.00	399,070.00	-14.0%
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		1,291,693.30	1,291,693.30		1,277,448.00	1,277,448.00	-1.1%
Arts and Music in Schools (Prop 28)	6770	8590		5,936,070.00	5,936,070.00		5,639,266.00	5,639,266.00	-5.0%
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	4,568,993.50	46,681,318.45	51,250,311.95	4,500,000.00	43,757,887.95	48,257,887.95	-5.8%
TOTAL, OTHER STATE REVENUE			13,306,351.63	119,462,023.21	132,768,374.84	12,464,964.11	116,141,142.11	128,606,106.22	-3.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	50,000.00	0.00	50,000.00	89,889.00	0.00	89,889.00	79.8%
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	2,038,149.42	360,724.66	2,398,874.08	2,282,272.00	360,085.00	2,642,357.00	10.1%
Interest		8660	9,433,542.38	0.00	9,433,542.38	10,223,946.00	0.00	10,223,946.00	8.4%
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	887,535.97	0.00	887,535.97	1,071,280.00	0.00	1,071,280.00	20.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,395,319.46	7,677,635.90	9,072,955.36	918,003.96	7,586,187.00	8,504,190.96	-6.3%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,804,547.23	8,038,360.56	21,842,907.79	14,585,390.96	7,946,272.00	22,531,662.96	3.2%
TOTAL, REVENUES			518,835,545.51	175,640,220.45	694,475,765.96	512,912,529.07	179,744,480.95	692,657,010.02	-0.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	175,913,967.33	60,381,706.67	236,295,674.00	170,797,730.52	55,785,876.84	226,583,607.36	-4.1%
Certificated Pupil Support Salaries		1200	14,496,195.32	16,870,019.09	31,366,214.41	20,690,991.22	11,743,367.26	32,434,358.48	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	23,573,231.19	5,828,305.75	29,401,536.94	24,231,006.13	4,509,335.81	28,740,341.94	-2.2%
Other Certificated Salaries		1900	1,118,538.66	16,655,014.44	17,773,554.10	3,024,472.40	17,143,424.19	20,167,896.59	13.5%
TOTAL, CERTIFICATED SALARIES			215,101,933.50	99,735,045.95	314,836,979.45	218,744,200.27	89,182,004.10	307,926,204.37	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,803,869.99	15,114,938.28	17,918,808.27	3,332,073.43	28,992,697.56	32,324,770.99	80.4%
Classified Support Salaries		2200	20,729,771.57	11,555,170.65	32,284,942.22	24,779,117.97	14,678,308.59	39,457,426.56	22.2%
Classified Supervisors' and Administrators' Salaries		2300	9,485,576.50	4,713,367.60	14,198,944.10	10,192,713.69	3,506,876.92	13,699,590.61	-3.5%
Clerical, Technical and Office Salaries		2400	22,549,075.91	4,502,694.33	27,051,770.24	22,002,558.53	4,194,206.82	26,196,765.35	-3.2%
Other Classified Salaries		2900	2,949,001.15	3,688,241.58	6,637,242.73	4,417,646.49	4,167,692.21	8,585,338.70	28.4%
TOTAL, CLASSIFIED SALARIES			58,517,295.12	39,574,412.44	98,091,707.56	64,724,110.31	55,539,782.10	120,263,892.41	22.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	37,167,521.14	43,997,619.91	81,165,141.05	40,765,295.30	40,457,072.79	81,222,368.09	0.1%
PERS		3201-3202	15,800,708.21	10,702,850.99	26,503,559.20	18,316,855.91	11,755,846.20	30,072,702.11	13.5%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	7,695,939.09	4,530,045.55	12,225,984.64	9,886,289.79	5,778,593.48	15,664,873.25	28.1%
Unemployment Insurance		3401-3402	59,624,833.12	30,617,762.33	90,242,595.45	49,578,358.28	53,037,866.20	102,616,224.48	13.7%
Workers' Compensation		3501-3502	134,101.02	67,376.59	201,477.61	141,282.93	71,298.24	212,581.17	5.5%
OPEB, Allocated		3601-3602	4,052,104.95	2,072,816.61	6,124,921.56	4,250,612.83	1,867,286.81	6,117,909.64	-0.1%
OPEB, Active Employees		3701-3702	13,390,784.95	6,730,853.70	20,121,638.65	17,705,989.04	10,572,070.57	28,278,059.61	40.5%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	37,535.05	28,373.57	65,908.62	40,237.43	9,969.68	50,207.09	-23.8%
TOTAL, EMPLOYEE BENEFITS			137,903,527.53	98,747,699.25	236,651,226.78	140,684,921.51	123,549,803.93	264,234,725.44	11.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,329.75	1,364,172.62	1,375,502.37	85,026.00	2,719,120.00	2,804,146.00	103.9%
Books and Other Reference Materials		4200	60,782.46	131,143.36	191,925.82	165,328.00	58,707.00	224,035.00	16.7%
Materials and Supplies		4300	1,305,831.04	5,344,753.46	6,650,584.50	6,859,787.17	15,011,093.56	21,870,880.73	228.9%
Noncapitalized Equipment		4400	1,632,384.16	1,881,732.51	3,514,116.67	694,125.11	1,418,795.64	2,112,920.75	-39.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,010,327.41	8,721,801.95	11,732,129.36	7,804,267.28	19,207,716.20	27,011,983.48	130.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,359,401.49	80,395,130.34	84,754,531.83	3,674,783.94	20,420,894.78	24,095,678.72	-71.6%
Travel and Conferences		5200	279,349.51	575,148.75	854,498.26	682,875.56	675,009.22	1,357,884.78	58.9%
Dues and Memberships		5300	152,841.55	5,797.00	158,638.55	200,592.00	8,200.00	208,792.00	31.6%
Insurance	5400 - 5450		3,400,182.42	525.00	3,400,707.42	3,865,191.54	0.00	3,865,191.54	13.7%
Operations and Housekeeping Services		5500	10,712,447.17	5,800.00	10,718,247.17	42,000.00	105,000.00	147,000.00	-98.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,443,171.70	532,452.92	1,975,624.62	1,832,481.20	953,683.40	2,786,164.60	41.0%
Transfers of Direct Costs		5710	(524,035.03)	524,035.03	0.00	(406,369.69)	406,369.69	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,172,985.53)	4,896.74	(1,168,088.79)	(1,598,916.00)	(81,290.13)	(1,680,206.13)	43.8%
Professional/Consulting Services and Operating Expenditures		5800	13,345,223.54	15,144,460.45	28,489,683.99	19,059,191.69	12,344,076.58	31,403,268.27	10.2%
Communications		5900	1,589,092.90	6,471.35	1,595,564.25	1,584,322.52	33,200.00	1,617,522.52	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,584,689.72	97,194,717.58	130,779,407.30	28,936,152.76	34,865,143.54	63,801,296.30	-51.2%

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>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	117,596.53	117,596.53	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	32,561.52	5,947,399.74	5,979,961.26	0.00	2,227,803.54	2,227,803.54	-62.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,819,389.22	1,373,651.68	3,193,040.90	1,620,908.88	4,841,557.35	6,462,466.23	102.4%
Equipment Replacement		6500	25,000.00	51,212.22	76,212.22	64,000.00	0.00	64,000.00	-16.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,876,950.74	7,489,660.17	9,366,610.91	1,684,908.88	7,069,360.89	8,754,269.77	-6.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
<b>Tuition</b>									
<b>Tuition for Instruction Under Interdistrict</b>									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	66,761.00	0.00	66,761.00	0.00	0.00	0.00	-100.0%
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	1,036,147.00	0.00	1,036,147.00	1,367,932.00	0.00	1,367,932.00	32.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	10,535.00	0.00	10,535.00	10,535.00	0.00	10,535.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,113,443.00	0.00	1,113,443.00	1,378,467.00	0.00	1,378,467.00	23.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,299,301.29)	9,299,301.29	0.00	(10,719,859.71)	10,719,859.71	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,154,271.16)	0.00	(2,154,271.16)	(2,234,107.67)	0.00	(2,234,107.67)	3.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(11,453,572.45)	9,299,301.29	(2,154,271.16)	(12,953,967.38)	10,719,859.71	(2,234,107.67)	3.7%
<b>TOTAL, EXPENDITURES</b>			439,654,594.57	360,762,836.63	800,417,431.20	451,003,060.63	340,133,670.47	791,136,731.10	-1.2%
<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	3,257,063.82	0.00	3,257,063.82	3,755,880.00	0.00	3,755,880.00	15.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			3,257,063.82	0.00	3,257,063.82	3,755,880.00	0.00	3,755,880.00	15.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
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	747,000.00	0.00	747,000.00	0.00	0.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			762,000.00	0.00	762,000.00	0.00	0.00	0.00	-100.0%
<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%



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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(148,046,168.90)	148,046,168.90	0.00	(147,081,944.23)	147,081,944.23	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			(148,046,168.90)	148,046,168.90	0.00	(147,081,944.23)	147,081,944.23	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(145,551,105.08)	148,046,168.90	2,495,063.82	(143,326,054.23)	147,081,944.23	3,755,890.00	50.5%

			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	482,595,291.13	2,688,061.00	485,283,352.13	485,862,174.00	2,688,064.00	488,550,238.00	0.7%
2) Federal Revenue		8100-8299	9,129,355.52	45,451,775.68	54,581,131.20	0.00	52,969,002.84	52,969,002.84	-3.0%
3) Other State Revenue		8300-8599	13,306,351.63	119,462,023.21	132,768,374.84	12,464,964.11	116,141,142.11	128,606,106.22	-3.1%
4) Other Local Revenue		8600-8799	13,804,547.23	8,038,360.56	21,842,907.79	14,585,390.96	7,946,272.00	22,531,662.96	3.2%
5) TOTAL, REVENUES			518,835,545.51	175,640,220.45	694,475,765.96	512,912,529.07	179,744,480.95	692,657,010.02	-0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	248,711,816.24	143,304,628.88	392,016,445.12	239,173,675.44	194,110,507.99	433,284,183.43	10.5%
2) Instruction - Related Services	2000-2999		98,667,186.07	141,610,643.10	240,277,829.17	74,796,580.24	44,870,893.65	119,667,473.89	-50.2%
3) Pupil Services	3000-3999		26,281,952.34	35,940,556.18	62,222,508.52	61,790,084.28	60,560,833.99	122,350,918.27	96.6%
4) Ancillary Services	4000-4999		4,573,854.96	793,480.40	5,367,335.36	11,629,181.05	2,783,025.77	14,412,206.82	168.5%
5) Community Services	5000-5999		194,461.16	29,431.75	223,892.91	0.00	267,964.00	267,964.00	19.7%
6) Enterprise	6000-6999		25,000.00	0.00	25,000.00	0.00	87,360.00	87,360.00	248.4%
7) General Administration	7000-7999		15,549,621.79	10,444,172.52	25,993,794.31	26,087,773.19	13,134,662.36	39,222,435.55	50.9%
8) Plant Services	8000-8999		44,537,259.01	28,639,925.80	73,177,184.81	36,147,299.43	24,316,422.71	60,465,722.14	-17.4%
9) Other Outgo	9000-9999		1,113,443.00	0.00	1,113,443.00	1,378,467.00	0.00	1,378,467.00	23.8%
10) TOTAL, EXPENDITURES			439,654,594.57	360,762,838.63	800,417,433.20	451,003,060.63	340,133,670.47	791,136,731.10	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			79,180,950.94	(185,122,618.18)	(105,941,667.24)	61,909,468.44	(160,389,189.52)	(98,479,721.08)	-7.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		3,257,063.82	0.00	3,257,063.82	3,755,880.00	0.00	3,755,880.00	15.3%
b) Transfers Out	7600-7629		762,000.00	0.00	762,000.00	0.00	0.00	0.00	-100.0%
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		(148,046,168.90)	148,046,168.90	0.00	(147,081,944.23)	147,081,944.23	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(145,551,105.08)	148,046,168.90	2,495,063.82	(143,326,064.23)	147,081,944.23	3,755,880.00	50.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,370,154.14)	(37,076,449.28)	(103,446,603.42)	(81,416,595.79)	(13,307,245.29)	(94,723,841.08)	-8.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		172,005,383.87	126,825,751.54	298,831,135.41	105,635,229.73	89,749,302.26	195,384,531.99	-34.6%
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)			172,005,383.87	126,825,751.54	298,831,135.41	105,635,229.73	89,749,302.26	195,384,531.99	-34.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			172,005,383.87	126,825,751.54	298,831,135.41	105,635,229.73	89,749,302.26	195,384,531.99	-34.6%
2) Ending Balance, June 30 (E + F1e)			105,635,229.73	89,749,302.26	195,384,531.99	24,218,633.94	76,442,056.97	100,660,690.91	-48.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores	9712		103,264.51	0.00	103,264.51	103,264.51	0.00	103,264.51	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	89,749,302.26	89,749,302.26	0.00	76,442,056.97	76,442,056.97	-14.8%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9769		16,023,588.66	0.00	16,023,588.66	15,822,735.00	0.00	15,822,735.00	-1.3%
Unassigned/Unappropriated Amount	9790		89,358,376.56	0.00	89,358,376.56	8,142,634.43	0.00	8,142,634.43	-90.9%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	16,950,980.73	16,950,980.73
5810	Other Restricted Federal	0.00	429,256.04
6211	Literacy Coaches and Reading Specialists Grant Program	3,525,411.02	2,454,832.85
6266	Educator Effectiveness, FY 2021-22	3,232,703.32	423,271.66
6300	Lottery: Instructional Materials	3,688,821.59	3,688,821.59
6332	CA Community Schools Partnership Act - Implementation Grant	7,344,837.30	6,666,291.30
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
6546	<b>Mental Health-Related Services</b>	239,687.75	239,687.75
6547	Special Education Early Intervention Preschool Grant	710,326.04	710,326.04
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	12,573,567.39	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,630,325.88	6,785,552.90
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	65,028.41	0.00
7029	Child Nutrition: Food Service Staff Training Funds	140,352.62	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,227,803.54	0.00
7034	Child Nutrition: Commercial Dishwasher Grant	160,000.00	0.00
7085	Learning Communities for School Success Program	1,334,546.84	329,904.23
7311	Classified School Employee Professional Development Block Grant	38,408.03	0.03
7339	Dual Enrollment Opportunities	98,111.54	0.54
7388	SB 117 COVID-19 LEA Response Funds	196,853.26	196,853.26
7399	LCFF Equity Multiplier	3,230,878.52	2,503,390.95
7412	A-G Access/Success Grant	1,175,695.88	0.00
7413	A-G Learning Loss Mitigation Grant	787,682.97	0.00
7435	Learning Recovery Emergency Block Grant	4,448,419.50	0.00
7810	Other Restricted State	1,193,583.36	1,193,583.36
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,212,732.99	6,425,367.49
9010	Other Restricted Local	12,531,211.98	27,432,605.25
<b>Total, Restricted Balance</b>		<b>88,749,302.26</b>	<b>76,442,056.97</b>

## **SPECIAL REVENUE FUNDS**

### **Special Revenue Funds Definition**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Student Activity Fund, Charter Schools Fund, Adult Education Fund, Child Development Fund, and Cafeteria Fund.

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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>			0.00	0.00	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	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,668,396.21	1,668,396.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,396.21	1,668,396.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,396.21	1,668,396.21	0.0%
2) Ending Balance, June 30 (E + F1e)			1,668,396.21	1,668,396.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,662,462.21	1,668,396.21	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0,00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0,00		
b) in Banks		9120	1,662,462,21		
c) in Revolving Cash Account		9130	0,00		
d) with Fiscal Agent/Trustee		9135	0,00		
e) Collections Awaiting Deposit		9140	0,00		
2) Investments		9150	0,00		
3) Accounts Receivable		9200	0,00		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0,00		
6) Stores		9320	5,934,00		
7) Prepaid Expenditures		9330	0,00		
8) Other Current Assets		9340	0,00		
9) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			1,668,396,21		
<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 Revenues		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)			1,668,396,21		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0,00	0,00	0,0%
All Other Sales		8639	0,00	0,00	0,0%
Interest		8660	0,00	0,00	0,0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0,00	0,00	0,0%
All Other Fees and Contracts		8689	0,00	0,00	0,0%
All Other Local Revenue		8699	0,00	0,00	0,0%
TOTAL, REVENUES			0,00	0,00	0,0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0,00	0,00	0,0%
Certificated Pupil Support Salaries		1200	0,00	0,00	0,0%
Certificated Supervisors' and Administrators' Salaries		1300	0,00	0,00	0,0%
Other Certificated Salaries		1900	0,00	0,00	0,0%
TOTAL, CERTIFICATED SALARIES			0,00	0,00	0,0%
<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	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
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 - 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			0.00	0.00	0.0%
<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>					
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 from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%



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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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 - B9)</b>			0.00	0.00	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	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,668,396.21	1,668,396.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,668,396.21	1,668,396.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,396.21	1,668,396.21	0.0%
2) Ending Balance, June 30 (E + F1e)			1,668,396.21	1,668,396.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,934.00	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	1,662,462.21	1,668,396.21	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	1,662,462.21	1,668,396.21
Total, Restricted Balance		1,662,462.21	1,668,396.21

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	20,840,763.00	19,107,429.67	-8.3%
2) Federal Revenue		8100-8299	437,126.40	493,958.00	13.0%
3) Other State Revenue		8300-8599	4,048,282.76	4,123,501.94	1.9%
4) Other Local Revenue		8600-8799	652,302.50	29,150.00	-95.5%
5) TOTAL, REVENUES			25,978,474.66	23,754,039.61	-8.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	10,592,923.39	10,242,252.97	-3.3%
2) Classified Salaries		2000-2999	1,650,567.48	1,900,672.10	15.2%
3) Employee Benefits		3000-3999	6,825,213.08	8,384,972.82	22.9%
4) Books and Supplies		4000-4999	560,554.72	1,362,168.65	143.0%
5) Services and Other Operating Expenditures		5000-5999	3,135,255.77	3,445,738.38	9.9%
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	86,878.59	205,784.01	136.9%
9) TOTAL, EXPENDITURES			22,851,393.03	25,541,588.93	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,127,081.63	(1,787,549.32)	-157.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,092,281.64	0.00	-100.0%
b) Transfers Out		7600-7629	3,725,345.46	3,755,880.00	0.8%
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			(2,633,063.82)	(3,755,880.00)	42.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			494,017.81	(5,543,429.32)	-1,222.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,685,390.76	16,179,408.57	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,685,390.76	16,179,408.57	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,685,390.76	16,179,408.57	3.1%
2) Ending Balance, June 30 (E + F1e)			16,179,408.57	10,635,979.25	-34.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,910,391.04	5,131,592.44	-35.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,269,017.53	5,504,386.81	-33.4%
Charter School Fund	0000	9780	8,018,208.53		
Charter Lottery Fund	1100	9780	250,809.00		
Charter School Fund	0000	9780		5,253,577.81	
Charter Lottery Fund	1100	9780		250,809.00	
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	12,809,565.04		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	162,424.00		
b) in Banks		9120	966.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	190,714.99		
4) Due from Grantor Government		9290	1,337,937.97		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,501,608.00		
<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	480,912.69		
2) Due to Grantor Governments		9590	1,944,164.26		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,425,076.95		
<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)			12,076,531.05		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	12,589,161.00	12,811,047.67	1.8%
Education Protection Account State Aid - Current Year		8012	4,011,890.00	1,907,756.00	-52.4%
State Aid - Prior Years		8019	(33,478.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,273,190.00	4,388,626.00	2.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,840,763.00	19,107,429.67	-8.3%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	415,393.40	493,958.00	18.9%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,733.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			437,126.40	493,958.00	13.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,543.00	45,438.00	-6.4%
Lottery - Unrestricted and Instructional Materials		8560	323,644.75	382,662.00	18.2%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	2,053,937.61	2,243,821.00	9.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	247,295.00	247,295.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,374,862.40	1,204,285.94	-12.4%
TOTAL, OTHER STATE REVENUE			4,048,282.76	4,123,501.94	1.9%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	602,785.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	49,517.50	29,150.00	-41.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			652,302.50	29,150.00	-95.5%
TOTAL, REVENUES			25,978,474.66	23,754,038.61	-8.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	8,830,930.83	8,651,877.00	-2.0%
Certificated Pupil Support Salaries		1200	425,812.23	413,848.66	-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,284,237.60	1,136,388.73	-11.5%
Other Certificated Salaries		1900	51,942.73	40,137.58	-22.7%
TOTAL, CERTIFICATED SALARIES			10,592,923.39	10,242,252.97	-3.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	268,436.60	450,194.06	67.7%
Classified Support Salaries		2200	500,150.43	520,088.84	4.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	682,163.21	784,998.99	15.1%
Other Classified Salaries		2900	199,817.24	145,390.21	-27.2%
TOTAL, CLASSIFIED SALARIES			1,650,567.48	1,900,672.10	15.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,578,092.95	2,931,017.77	13.7%
PERS		3201-3202	403,477.23	540,122.58	33.9%
OASDI/Medicare/Alternative		3301-3302	296,475.32	393,372.90	32.7%
Health and Welfare Benefits		3401-3402	2,753,161.58	3,534,031.15	28.4%
Unemployment Insurance		3501-3502	5,925.19	6,054.87	2.2%
Workers' Compensation		3601-3602	178,393.22	182,060.29	2.1%
OPEB, Allocated		3701-3702	607,820.60	796,966.86	31.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,866.99	1,346.40	-27.9%
TOTAL, EMPLOYEE BENEFITS			6,825,213.08	8,384,972.82	22.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	49,591.46	0.00	-100.0%
Books and Other Reference Materials		4200	1,444.17	108,955.00	7,444.5%
Materials and Supplies		4300	386,650.69	1,253,213.65	224.1%
Noncapitalized Equipment		4400	122,868.40	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			560,554.72	1,362,168.65	143.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	864,938.27	275,000.00	-68.2%
Travel and Conferences		5200	52,427.59	45,787.00	-12.7%
Dues and Memberships		5300	9,120.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	287,439.15	512,808.00	78.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,479.26	30,070.80	18.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,122,644.17	1,581,188.58	40.8%
Professional/Consulting Services and Operating Expenditures		5800	770,607.25	996,184.00	29.3%
Communications		5900	2,400.08	4,700.00	95.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,135,255.77	3,445,738.38	9.9%
<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>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	86,878.59	205,784.01	136.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			86,878.59	205,784.01	136.9%
TOTAL, EXPENDITURES			22,851,393.03	25,541,588.93	11.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,092,281.64	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,092,281.64	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	3,725,345.46	3,755,880.00	0.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,725,345.46	3,755,880.00	0.8%
<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 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)			(2,633,063.82)	(3,755,880.00)	42.6%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	20,840,763.00	19,107,429.67	-8.3%
2) Federal Revenue		8100-8299	437,126.40	493,958.00	13.0%
3) Other State Revenue		8300-8599	4,048,282.76	4,123,501.94	1.9%
4) Other Local Revenue		8600-8799	652,302.50	29,150.00	-95.5%
5) TOTAL, REVENUES			25,978,474.66	23,754,039.61	-8.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		17,830,058.78	17,350,783.47	-2.7%
2) Instruction - Related Services	2000-2999		2,604,642.23	5,228,791.11	100.7%
3) Pupil Services	3000-3999		672,556.81	809,278.03	20.3%
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		86,878.59	205,784.01	136.9%
8) Plant Services	8000-8999		1,657,256.62	1,946,952.31	17.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,851,393.03	25,541,588.93	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,127,081.63	(1,787,549.32)	-157.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,092,281.64	0.00	-100.0%
b) Transfers Out		7600-7629	3,725,345.46	3,755,880.00	0.8%
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			(2,633,063.82)	(3,755,880.00)	42.6%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			494,017.81	(5,543,429.32)	-1,222.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,685,390.76	16,179,408.57	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,685,390.76	16,179,408.57	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,685,390.76	16,179,408.57	3.1%
2) Ending Balance, June 30 (E + F1e)			16,179,408.57	10,635,979.25	-34.3%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,910,391.04	5,131,582.44	-35.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,269,017.53	5,504,386.81	-33.4%
Charter School Fund	0000	9780	8,018,208.53		
Charter Lottery Fund	1100	9780	250,809.00		
Charter School Fund	0000	9780		5,253,577.81	
Charter Lottery Fund	1100	9780		250,809.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	3,355,342.37	3,764,028.42
6266	Educator Effectiveness, FY 2021-22	118,830.60	39,039.08
6300	Lottery: Instructional Materials	598,425.16	598,425.16
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	708,564.37	30,416.47
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	412,174.75	295,548.04
7311	Classified School Employee Professional Development Block Grant	5,567.00	5,567.00
7339	Dual Enrollment Opportunities	398,212.90	159,337.33
7388	SB 117 COVID-19 LEA Response Funds	577.11	577.11
7399	LCFF Equity Multiplier	98,070.15	39,405.70
7412	A-G Access/Success Grant	40,602.50	40,602.50
7413	A-G Learning Loss Mitigation Grant	102,328.18	102,328.18
7435	Learning Recovery Emergency Block Grant	2,044,528.50	0.00
7810	Other Restricted State	25,577.00	25,577.00
9010	Other Restricted Local	1,590.45	30,740.45
Total, Restricted Balance		7,910,391.04	5,131,592.44

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	1,165,655.10	1,272,145.60	9.1%
3) Other State Revenue		8300-8599	3,201,517.51	1,845,926.00	-42.3%
4) Other Local Revenue		8600-8799	3,640,854.08	3,235,485.81	-11.1%
5) TOTAL, REVENUES			8,008,026.69	6,353,557.41	-20.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,033,763.83	1,605,793.01	-21.0%
2) Classified Salaries		2000-2999	1,872,928.96	1,800,426.08	-3.9%
3) Employee Benefits		3000-3999	2,475,281.43	2,559,220.94	3.4%
4) Books and Supplies		4000-4999	134,439.40	125,752.00	-6.5%
5) Services and Other Operating Expenditures		5000-5999	1,110,215.64	150,038.38	-86.5%
6) Capital Outlay		6000-6999	39,280.00	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	179,359.29	112,327.00	-37.4%
9) TOTAL, EXPENDITURES			7,845,268.55	6,353,557.41	-19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			162,758.14	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,000.00	0.00	-100.0%
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			123,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			285,758.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,168.40	452,926.54	170.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,168.40	452,926.54	170.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,168.40	452,926.54	170.9%
2) Ending Balance, June 30 (E + F1e)			452,926.54	452,926.54	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	452,926.54	452,926.54	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	(3,469,435.13)		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,043.00		
b) in Banks		9120	424,506.28		
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	18,930.30		
4) Due from Grantor Government		9290	2,416,370.88		
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			(602,584.67)		
<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	95,060.26		
2) Due to Grantor Governments		9590	8.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			95,068.26		
<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)			(697,652.93)		
<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	514,566.75	372,433.61	-27.6%
All Other Federal Revenue	All Other	8290	651,088.35	899,711.99	38.2%
TOTAL, FEDERAL REVENUE			1,165,655.10	1,272,145.60	9.1%
<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	1,615,561.00	1,700,000.00	5.2%
All Other State Revenue	All Other	8590	1,585,956.51	145,926.00	-90.8%
TOTAL, OTHER STATE REVENUE			3,201,517.51	1,845,926.00	-42.3%
<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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,414,533.37	1,465,877.87	3.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,226,320.71	1,769,607.94	-20.5%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,640,854.08	3,235,485.81	-11.1%
TOTAL, REVENUES			8,008,026.69	6,353,557.41	-20.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,584,627.40	1,300,762.85	-17.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	449,136.43	305,030.16	-32.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,033,763.83	1,605,793.01	-21.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	261,434.15	275,626.68	5.4%
Classified Support Salaries		2200	711,431.37	727,208.20	2.2%
Classified Supervisors' and Administrators' Salaries		2300	231,351.84	131,994.96	-42.9%
Clerical, Technical and Office Salaries		2400	647,625.07	581,273.20	-10.2%
Other Classified Salaries		2900	21,086.53	84,323.04	299.9%
TOTAL, CLASSIFIED SALARIES			1,872,928.96	1,800,426.08	-3.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	447,573.07	412,715.29	-7.8%
PERS		3201-3202	505,103.11	544,738.18	7.8%
OASDI/Medicare/Alternative		3301-3302	169,307.13	170,750.47	0.9%
Health and Welfare Benefits		3401-3402	1,045,470.82	1,111,002.44	6.3%
Unemployment Insurance		3501-3502	2,015.82	1,698.30	-15.8%
Workers' Compensation		3601-3602	57,548.38	51,083.25	-11.2%
OPEB, Allocated		3701-3702	247,714.20	267,127.41	7.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	548.90	105.60	-80.8%
TOTAL, EMPLOYEE BENEFITS			2,475,281.43	2,559,220.94	3.4%
<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	108,899.15	125,752.00	15.5%
Noncapitalized Equipment		4400	25,540.25	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			134,439.40	125,752.00	-6.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	601,409.08	0.00	-100.0%
Travel and Conferences		5200	24,288.57	16,726.00	-31.1%
Dues and Memberships		5300	1,230.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	192,559.98	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,230.28	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	271,422.73	133,312.38	-50.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,110,215.64	150,038.38	-86.5%
<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	39,280.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,280.00	0.00	-100.0%
<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	179,359.29	112,327.00	-37.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			179,359.29	112,327.00	-37.4%
TOTAL, EXPENDITURES			7,845,268.55	6,353,557.41	-19.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	123,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			123,000.00	0.00	-100.0%
<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)			123,000.00	0.00	-100.0%



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	1,165,655.10	1,272,145.60	9.1%
3) Other State Revenue		8300-8599	3,201,517.51	1,845,926.00	-42.3%
4) Other Local Revenue		8600-8799	3,640,854.08	3,235,485.81	-11.1%
5) TOTAL, REVENUES			8,008,026.69	6,353,557.41	-20.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,820,186.41	3,094,057.82	-19.0%
2) Instruction - Related Services	2000-2999		2,339,199.46	1,801,298.15	-23.0%
3) Pupil Services	3000-3999		618,158.02	746,085.71	20.7%
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		179,359.29	112,327.00	-37.4%
8) Plant Services	8000-8999		888,365.37	599,788.73	-32.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,845,268.55	6,353,557.41	-19.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			162,758.14	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	123,000.00	0.00	-100.0%
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			123,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			285,758.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	167,168.40	452,926.54	170.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,168.40	452,926.54	170.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,168.40	452,926.54	170.9%
2) Ending Balance, June 30 (E + F1e)			452,926.54	452,926.54	0.0%
<b>Components of Ending Fund Balance</b>					
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	452,926.54	452,926.54	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
6371	CalWORKs for ROCP or Adult Education	203,127.00	203,127.00
6391	Adult Education Program	5,462.50	5,462.50
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	243,773.34	243,773.34
Total, Restricted Balance		452,926.54	452,926.54

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	8,136,958.56	7,914,377.18	-2.7%
3) Other State Revenue		8300-8599	9,866,817.66	8,890,033.72	-9.9%
4) Other Local Revenue		8600-8799	454,573.66	2,183,916.00	380.4%
5) TOTAL, REVENUES			18,458,349.88	18,988,326.90	2.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,324,043.12	5,554,869.31	4.3%
2) Classified Salaries		2000-2999	3,454,040.28	3,762,306.90	8.9%
3) Employee Benefits		3000-3999	6,506,565.72	7,045,823.41	8.3%
4) Books and Supplies		4000-4999	458,411.19	1,859,869.37	305.7%
5) Services and Other Operating Expenditures		5000-5999	342,835.47	1,230,113.35	258.8%
6) Capital Outlay		6000-6999	61,904.37	1,975,003.49	3,090.4%
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	687,787.09	711,368.31	3.4%
9) TOTAL, EXPENDITURES			16,835,587.24	22,139,354.14	31.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,622,762.64	(3,151,027.24)	-294.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	0.00	-100.0%
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			15,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,637,762.64	(3,151,027.24)	-292.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,561,647.42	5,199,410.06	46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,647.42	5,199,410.06	46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,561,647.42	5,199,410.06	46.0%
2) Ending Balance, June 30 (E + F1e)			5,199,410.06	2,048,382.82	-60.6%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,731,476.74	1,580,449.50	-66.6%
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	467,933.32	467,933.32	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	6,261,563.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,411.00		
b) in Banks		9120	82,362.82		
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	(23,078.34)		
4) Due from Grantor Government		9290	740,481.98		
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			7,072,741.04		
<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	318,790.10		
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			318,790.10		
<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)			6,753,950.94		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,136,958.56	7,914,377.18	-2.7%
TOTAL, FEDERAL REVENUE			8,136,958.56	7,914,377.18	-2.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	7,578,493.42	7,882,568.00	4.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,288,324.24	1,007,465.72	-56.0%
TOTAL, OTHER STATE REVENUE			9,866,817.66	8,890,033.72	-9.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	84,029.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	287,164.28	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	73,380.38	2,183,916.00	2,876.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			454,573.66	2,183,916.00	380.4%
TOTAL, REVENUES			18,458,349.88	18,988,326.90	2.9%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	4,284,397.01	4,116,843.60	-3.9%
Certificated Pupil Support Salaries		1200	442,571.60	467,120.69	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	585,181.00	553,119.02	-5.5%
Other Certificated Salaries		1900	11,893.51	417,786.00	3,412.7%
TOTAL, CERTIFICATED SALARIES			5,324,043.12	5,554,869.31	4.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,375,650.73	1,638,937.13	19.1%
Classified Support Salaries		2200	1,140,086.17	1,243,685.74	9.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	735,969.58	754,247.08	2.5%
Other Classified Salaries		2900	202,333.80	125,436.95	-38.0%
TOTAL, CLASSIFIED SALARIES			3,454,040.28	3,762,306.90	8.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,106,909.76	1,172,900.15	6.0%
PERS		3201-3202	1,156,723.07	1,323,154.71	14.4%
OASDI/Medicare/Alternative		3301-3302	401,261.27	533,904.51	33.1%
Health and Welfare Benefits		3401-3402	3,077,274.35	3,202,164.04	4.1%
Unemployment Insurance		3501-3502	4,252.31	4,651.32	9.4%
Workers' Compensation		3601-3602	129,224.84	139,755.18	8.1%
OPEB, Allocated		3701-3702	629,971.52	668,382.70	6.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	948.60	910.80	-4.0%
TOTAL, EMPLOYEE BENEFITS			6,506,565.72	7,045,823.41	8.3%
<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	367,394.11	1,776,204.22	383.5%
Noncapitalized Equipment		4400	91,017.08	83,665.15	-8.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			458,411.19	1,859,869.37	305.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	57,048.60	206,771.94	262.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,313.79	170,400.00	153.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	120,000.00	500.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,890.56	106,210.00	104.7%
Professional/Consulting Services and Operating Expenditures		5800	146,582.52	622,756.41	324.9%
Communications		5900	0.00	3,975.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,835.47	1,230,113.35	258.8%
<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	61,904.37	1,975,003.49	3,090.4%
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			61,904.37	1,975,003.49	3,090.4%
<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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	687,787.09	711,368.31	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			687,787.09	711,368.31	3.4%
TOTAL, EXPENDITURES			16,835,587.24	22,139,354.14	31.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	15,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	0.00	-100.0%
<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					
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)			15,000.00	0.00	-100.0%

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	8,135,958.56	7,914,377.18	-2.7%
3) Other State Revenue		8300-8599	9,866,817.66	8,890,033.72	-9.9%
4) Other Local Revenue		8600-8799	454,573.66	2,183,916.00	380.4%
5) TOTAL, REVENUES			18,458,349.88	18,988,326.90	2.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		9,959,363.43	11,162,161.42	12.1%
2) Instruction - Related Services	2000-2999		4,870,074.41	6,444,150.53	32.3%
3) Pupil Services	3000-3999		825,624.20	1,001,659.66	21.3%
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		687,787.09	711,368.31	3.4%
8) Plant Services	8000-8999		492,738.11	2,820,014.22	472.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,835,587.24	22,139,354.14	31.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,622,762.64	(3,151,027.24)	-294.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	0.00	-100.0%
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			15,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,637,762.64	(3,151,027.24)	-292.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,561,647.42	5,199,410.06	46.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,647.42	5,199,410.06	46.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,561,647.42	5,199,410.06	46.0%
2) Ending Balance, June 30 (E + F1e)			5,199,410.06	2,048,382.82	-60.6%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,731,476.74	1,580,449.50	-66.6%
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	467,933.32	467,933.32	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
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	22,029.58	2,617.58
5059	Early Education: ARP California State Preschool Program One-time Stipend	195,596.17	.17
5066	Early Education: ARP California State Preschool Program - Rate Supplements	505,160.05	0.00
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	21,734.86	1,841.67
6130	Early Education: Center-Based Reserve Account	119,896.08	.08
7810	Other Restricted State	3,867,060.00	1,575,990.00
Total, Restricted Balance		4,731,476.74	1,580,449.50



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	33,032,345.15	45,937,318.05	39.1%
3) Other State Revenue		8300-8599	6,168,797.68	0.00	-100.0%
4) Other Local Revenue		8600-8799	703,876.99	435,000.00	-38.2%
5) TOTAL, REVENUES			39,905,019.82	46,372,318.05	16.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,008,836.08	15,549,110.43	3.6%
3) Employee Benefits		3000-3999	9,602,200.45	11,860,386.07	23.5%
4) Books and Supplies		4000-4999	15,448,789.45	16,202,644.71	4.9%
5) Services and Other Operating Expenditures		5000-5999	1,009,864.36	984,423.55	-2.5%
6) Capital Outlay		6000-6999	387,255.79	471,634.00	21.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,200,250.88	1,204,628.35	0.4%
9) TOTAL, EXPENDITURES			42,657,197.01	46,272,827.11	8.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,752,177.19)	99,490.94	-103.6%
<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>			(2,752,177.19)	99,490.94	-103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,811,123.02	14,058,945.83	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,811,123.02	14,058,945.83	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,811,123.02	14,058,945.83	-16.4%
2) Ending Balance, June 30 (E + F1e)			14,058,945.83	14,158,436.77	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,821,053.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,935,541.74	13,858,086.21	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	300,350.56	300,350.56	0.0%
Cafeteria Special Revenue Fund	0000	9780	300,350.56		
Cafeteria Special Revenue	0000	9780		300,350.56	
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	3,332,097.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	73,894.00		
b) in Banks		9120	601,983.18		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	14,649.97		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,902.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,821,053.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,864,580.54		
<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	162,680.76		
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			162,680.76		
<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)			5,701,899.78		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	32,936,364.15	45,937,318.05	39.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	95,981.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			33,032,345.15	45,937,318.05	39.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	5,194,918.90	0.00	-100.0%
All Other State Revenue		8590	973,878.78	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			6,168,797.68	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	31,144.37	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	269,511.00	139,000.00	-48.4%
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	403,221.62	296,000.00	-26.6%
TOTAL, OTHER LOCAL REVENUE			703,876.99	435,000.00	-38.2%
TOTAL, REVENUES			39,905,019.82	46,372,318.05	16.2%
<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	13,121,405.17	13,503,397.56	2.9%
Classified Supervisors' and Administrators' Salaries		2300	1,084,094.97	1,138,104.26	5.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	803,138.09	907,608.61	13.0%
Other Classified Salaries		2900	197.85	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			15,008,836.08	15,549,110.43	3.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,950,780.44	3,491,120.18	18.3%
OASDI/Medicare/Alternative		3301-3302	1,075,235.70	1,159,585.30	7.8%
Health and Welfare Benefits		3401-3402	4,470,477.48	5,758,720.02	28.8%
Unemployment Insurance		3501-3502	7,262.24	7,757.47	6.8%
Workers' Compensation		3601-3602	220,700.13	233,235.08	5.7%
OPEB, Allocated		3701-3702	875,934.98	1,207,941.82	37.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,809.48	2,026.20	12.0%
TOTAL, EMPLOYEE BENEFITS			9,602,200.45	11,860,386.07	23.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,126,212.27	1,287,206.58	14.3%
Noncapitalized Equipment		4400	95,546.04	88,000.00	-7.9%
Food		4700	14,227,031.14	14,827,438.13	4.2%
TOTAL, BOOKS AND SUPPLIES			15,448,789.45	16,202,644.71	4.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	56,620.00	3,300.00	-94.2%
Travel and Conferences		5200	23,805.98	15,200.00	-36.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,911.77	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,219.65	151,270.00	-39.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,301.14	29,757.55	22.5%
Professional/Consulting Services and Operating Expenditures		5800	632,505.82	767,896.00	21.4%
Communications		5900	2,500.00	17,000.00	580.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,009,864.36	984,423.55	-2.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	387,255.79	470,634.00	21.5%
Equipment Replacement		6500	0.00	1,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			387,255.79	471,634.00	21.8%
<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	1,200,250.88	1,204,628.35	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,200,250.88	1,204,628.35	0.4%
<b>TOTAL, EXPENDITURES</b>			42,657,197.01	46,272,827.11	8.5%
<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>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<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 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	33,032,345.15	45,937,318.05	39.1%
3) Other State Revenue		8300-8599	6,168,797.68	0.00	-100.0%
4) Other Local Revenue		8600-8799	703,876.99	435,000.00	-38.2%
5) TOTAL, REVENUES			39,905,019.82	46,372,318.05	16.2%
<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		41,371,783.84	44,950,081.15	8.6%
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		1,200,250.88	1,204,628.35	0.4%
8) Plant Services	8000-8999		85,162.29	118,117.61	38.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			42,657,197.01	46,272,827.11	8.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,752,177.19)	99,490.94	-103.6%
<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>			(2,752,177.19)	99,490.94	-103.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,811,123.02	14,058,945.83	-16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,811,123.02	14,058,945.83	-16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,811,123.02	14,058,945.83	-16.4%
2) Ending Balance, June 30 (E + F1e)			14,058,945.83	14,158,436.77	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,821,053.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,935,541.74	13,858,086.21	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	300,350.56	300,350.56	0.0%
Cafeteria Special Revenue Fund	0000	9780	300,350.56		
Cafeteria Special Revenue	0000	9780		300,350.56	
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)	3,574,693.54	6,072,834.31
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,596,740.99	4,596,740.99
5330	Child Nutrition: Summer Food Service Program Operations	2,795,491.13	2,801,491.13
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	308,850.30	200,000.00
7810	Other Restricted State	659,765.78	187,019.78
Total, Restricted Balance		11,935,541.74	13,858,086.21

## CAPITAL PROJECTS FUNDS

### Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Funds, County School Fund, and Capital Project Fund for Blended Components Units.

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	6,714,567.86	0.00	-100.0%
5) TOTAL, REVENUES			6,714,567.86	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	868,745.09	1,375,444.10	58.3%
3) Employee Benefits		3000-3999	511,718.65	840,757.03	64.3%
4) Books and Supplies		4000-4999	6,386,095.41	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,912,642.81	0.00	-100.0%
6) Capital Outlay		6000-6999	195,815,508.34	254,847,062.00	30.1%
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			207,494,710.30	257,063,263.13	23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(200,780,142.44)	(257,063,263.13)	28.0%
<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>			(200,780,142.44)	(257,063,263.13)	28.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,848,203.57	257,068,061.13	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,848,203.57	257,068,061.13	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,848,203.57	257,068,061.13	-43.9%
2) Ending Balance, June 30 (E + F1e)			257,068,061.13	4,798.00	-100.0%
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	257,068,061.13	4,798.00	-100.0%
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	79,765,660.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,484,373.00		
b) in Banks		9120	377,816.20		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	180,609,888.96		
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	434,880.27		
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			262,672,619.04		
<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	2,078,630.94		
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			2,078,630.94		
<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)			260,593,988.10		
<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	6,661,240.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,327.37	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,714,567.86	0.00	-100.0%
TOTAL, REVENUES			6,714,567.86	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	10,170.31	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	464,424.16	676,325.36	45.6%
Clerical, Technical and Office Salaries		2400	391,604.78	699,118.74	78.5%
Other Classified Salaries		2900	2,545.84	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			868,745.09	1,375,444.10	58.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	258,595.17	370,780.00	43.4%
OASDI/Medicare/Alternative		3301-3302	31,595.93	103,848.98	228.7%
Health and Welfare Benefits		3401-3402	171,834.61	281,796.40	64.0%
Unemployment Insurance		3501-3502	432.48	685.72	58.6%
Workers' Compensation		3601-3602	13,031.74	20,631.69	58.3%
OPEB, Allocated		3701-3702	35,633.34	62,244.00	74.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	595.38	770.24	29.4%
TOTAL, EMPLOYEE BENEFITS			511,718.65	840,757.03	64.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,723,212.99	0.00	-100.0%
Noncapitalized Equipment		4400	2,662,882.42	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,386,095.41	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	528,039.54	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,384,603.27	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,912,642.81	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	40,630,687.09	0.00	-100.0%
Buildings and Improvements of Buildings		6200	153,971,416.99	254,847,062.00	65.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,194,684.26	0.00	-100.0%
Equipment Replacement		6500	18,720.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			195,815,508.34	254,847,062.00	30.1%
<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			207,494,710.30	257,063,263.13	23.9%
<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	6,714,567.86	0.00	-100.0%
5) TOTAL, REVENUES			6,714,567.86	0.00	-100.0%
<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		207,494,710.30	257,063,263.13	23.9%
9) Other Outgo	9000-9999	Excepl 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			207,494,710.30	257,063,263.13	23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(200,780,142.44)	(257,063,263.13)	28.0%
<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>			(200,780,142.44)	(257,063,263.13)	28.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	457,848,203.57	257,068,061.13	-43.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			457,848,203.57	257,068,061.13	-43.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			457,848,203.57	257,068,061.13	-43.9%
2) Ending Balance, June 30 (E + F1e)			257,068,061.13	4,798.00	-100.0%
<b>Components of Ending Fund Balance</b>					
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	257,068,061.13	4,798.00	-100.0%
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
9010	Other Restricted Local	257,068,061.13	4,798.00
Total, Restricted Balance		257,068,061.13	4,798.00

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	7,503,625.48	8,385,092.00	11.7%
5) TOTAL, REVENUES			7,503,625.48	8,385,092.00	11.7%
<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	54,617.53	40,556.00	-25.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,388,114.00	4,468,149.00	1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,442,731.53	4,508,705.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,060,893.95	3,876,387.00	26.6%
<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>			3,060,893.95	3,876,387.00	26.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,852,822.94	33,913,716.89	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,852,822.94	33,913,716.89	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,852,822.94	33,913,716.89	9.9%
2) Ending Balance, June 30 (E + F1e)			33,913,716.89	37,790,103.89	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,913,716.89	37,790,103.89	11.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,442,259.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	302,730.00		
b) in Banks		9120	2,385,639.29		
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	(550,927.00)		
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			33,579,701.46		
<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)			33,579,701.46		
<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	2,212,206.15	3,400,399.00	53.7%
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		8680	1,242,701.83	1,148,365.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	106,633.00	New
Fees and Contracts					
Mitigation/Developer Fees		8681	4,048,717.50	3,729,695.00	-7.9%
Other Local Revenue					
All Other Local Revenue		8689	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,503,625.48	8,385,092.00	11.7%
TOTAL, REVENUES			7,503,625.48	8,385,092.00	11.7%
<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	54,617.53	40,556.00	-25.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,617.53	40,556.00	-25.7%
<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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,123,114.00	1,018,149.00	-9.3%
Other Debt Service - Principal		7439	3,265,000.00	3,450,000.00	5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,388,114.00	4,468,149.00	1.8%
TOTAL, EXPENDITURES			4,442,731.53	4,508,705.00	1.5%
<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	7,503,625.48	8,385,092.00	11.7%
5) TOTAL, REVENUES			7,503,625.48	8,385,092.00	11.7%
<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		54,617.53	40,556.00	-25.7%
9) Other Outgo	9000-9999	Except 7600-7699	4,388,114.00	4,468,149.00	1.8%
10) TOTAL, EXPENDITURES			4,442,731.53	4,508,705.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			3,060,893.95	3,876,387.00	26.6%
<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>			3,060,893.95	3,876,387.00	26.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,852,822.94	33,913,716.89	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,852,822.94	33,913,716.89	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,852,822.94	33,913,716.89	9.9%
2) Ending Balance, June 30 (E + F1e)			33,913,716.89	37,790,103.89	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,913,716.89	37,790,103.89	11.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	33,913,716.89	37,790,103.89
Total, Restricted Balance		33,913,716.89	37,790,103.89

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	4,181.00	0.00	-100.0%
5) TOTAL, REVENUES			4,181.00	0.00	-100.0%
<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>			4,181.00	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>			4,181.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,237.00	7,418.00	129.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,237.00	7,418.00	129.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237.00	7,418.00	129.2%
2) Ending Balance, June 30 (E + F1e)			7,418.00	7,418.00	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	7,418.00	7,418.00	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	3,309.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(16.00)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,293.00		
<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)			3,293.00		
<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	4,181.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,181.00	0.00	-100.0%
TOTAL, REVENUES			4,181.00	0.00	-100.0%
<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	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>					
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	4,181.00	0.00	-100.0%
5) TOTAL, REVENUES			4,181.00	0.00	-100.0%
<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>			4,181.00	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>			4,181.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,237.00	7,418.00	129.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,237.00	7,418.00	129.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,237.00	7,418.00	129.2%
2) Ending Balance, June 30 (E + F1e)			7,418.00	7,418.00	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	7,418.00	7,418.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	7,418.00	7,418.00
Total, Restricted Balance		7,418.00	7,418.00

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	3,393,786.48	2,107,939.76	-37.9%
5) TOTAL, REVENUES			3,393,786.48	2,107,939.76	-37.9%
<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	1,074,250.00	1,018,149.00	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,074,250.00	1,018,149.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,319,536.48	1,089,790.76	-53.0%
<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>			2,319,536.48	1,089,790.76	-53.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,710,750.44	5,030,286.92	85.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,710,750.44	5,030,286.92	85.6%
d) Other Restatements		9785	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,710,750.44	5,030,286.92	85.6%
2) Ending Balance, June 30 (E + F1e)			5,030,286.92	6,120,077.68	21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,857,802.98	4,947,593.74	28.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,172,483.94	1,172,483.94	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	2,893,519.73		
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	(22,957.00)		
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			2,870,562.73		
<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)			2,870,562.73		
<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>					
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	3,369,847.94	2,010,939.76	-40.3%
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	23,938.54	90,000.00	276.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	7,000.00	New
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			3,393,786.48	2,107,939.76	-37.9%
TOTAL, REVENUES			3,393,786.48	2,107,939.76	-37.9%
<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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,074,250.00	1,018,149.00	-5.2%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,074,250.00	1,018,149.00	-5.2%
TOTAL, EXPENDITURES			1,074,250.00	1,018,149.00	-5.2%
<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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	3,393,786.48	2,107,939.76	-37.9%
5) TOTAL, REVENUES			3,393,786.48	2,107,939.76	-37.9%
<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		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	1,074,250.00	1,018,149.00	-5.2%
10) TOTAL, EXPENDITURES			1,074,250.00	1,018,149.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,319,536.48	1,089,790.76	-53.0%
<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>			2,319,536.48	1,089,790.76	-53.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,710,750.44	5,030,286.92	85.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,710,750.44	5,030,286.92	85.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,710,750.44	5,030,286.92	85.6%
2) Ending Balance, June 30 (E + F1e)			5,030,286.92	6,120,077.68	21.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,857,802.98	4,947,593.74	28.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,172,483.94	1,172,483.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	3,857,802.98	4,947,593.74
Total, Restricted Balance		3,857,802.98	4,947,593.74

## **DEBT SERVICE FUNDS**

### **Debt Service Funds Definition**

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.



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	331,000.00	404,987.20	22.4%
4) Other Local Revenue		8600-8799	68,915,396.99	74,196,284.29	7.7%
5) TOTAL, REVENUES			69,246,396.99	74,601,271.49	7.7%
<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	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	68,159,282.00	52,499,400.00	-23.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,159,282.00	52,499,400.00	-23.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,087,114.99	22,101,871.49	1,933.1%
<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>			1,087,114.99	22,101,871.49	1,933.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,064,933.26	49,152,048.25	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,064,933.26	49,152,048.25	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,064,933.26	49,152,048.25	2.3%
2) Ending Balance, June 30 (E + F1e)			49,152,048.25	71,253,919.74	45.0%
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	22,101,871.49	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	49,152,048.25	49,152,048.25	0.0%
Bond Interest and Redemption Fund	0000	9780	49,152,048.25		
Bond Interest And Redemption Fund	0000	9780		49,152,048.25	
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	68,509,060.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	6,210,043.30		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	6,209,441.76		
3) Accounts Receivable		9200	1,173,872.00		
4) Due from Grantor Government		9280	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			82,102,417.96		
<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	16,803,155.72		
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	17,234,328.98		
6) TOTAL, LIABILITIES			34,037,484.70		
<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)			48,064,933.26		
<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>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	330,000.00	404,516.64	22.6%
Other Subventions/In-Lieu Taxes		8572	1,000.00	470.56	-52.9%
TOTAL, OTHER STATE REVENUE			331,000.00	404,987.20	22.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	54,224,067.00	61,082,308.95	12.6%
Unsecured Roll		8612	1,849,571.00	1,814,681.75	-1.9%
Prior Years' Taxes		8613	493,103.00	501,778.74	1.8%
Supplemental Taxes		8614	1,500,655.00	1,547,991.17	3.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	15,933.00	11,329.57	-28.9%
Interest		8660	2,806,513.99	2,800,000.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,025,554.00	6,438,194.11	-19.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,915,396.99	74,196,284.29	7.7%
TOTAL, REVENUES			69,246,396.99	74,601,271.49	7.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	31,238,830.00	29,732,407.70	-4.8%
Other Debt Service - Principal		7439	36,920,452.00	22,766,992.30	-38.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			68,159,282.00	52,499,400.00	-23.0%
TOTAL, EXPENDITURES			68,159,282.00	52,499,400.00	-23.0%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	331,000.00	404,987.20	22.4%
4) Other Local Revenue		8600-8799	68,915,396.99	74,196,284.29	7.7%
5) TOTAL, REVENUES			69,246,396.99	74,601,271.49	7.7%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	68,159,282.00	52,499,400.00	-23.0%
10) TOTAL, EXPENDITURES			68,159,282.00	52,499,400.00	-23.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			1,087,114.99	22,101,871.49	1,933.1%
<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>			1,087,114.99	22,101,871.49	1,933.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,064,933.26	49,152,048.25	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,064,933.26	49,152,048.25	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,064,933.26	49,152,048.25	2.3%
2) Ending Balance, June 30 (E + F1e)			49,152,048.25	71,253,919.74	45.0%
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	22,101,871.49	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	49,152,048.25	49,152,048.25	0.0%
Bond Interest and Redemption Fund	0000	9780	49,152,048.25		
Bond Interest And Redemption Fund	0000	9780		49,152,048.25	
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	22,101,871.49
Total, Restricted Balance		0.00	22,101,871.49

## ENTERPRISE FUNDS

### **Enterprise Funds Definition**

Enterprise Funds, as outlined in the California Department of Education's Standardized Account Code Structure (SACS), may be used to account for activities for which fees are charged to external users for goods or services.

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	33,596.53	50,000.00	48.8%
5) TOTAL, REVENUES			33,596.53	50,000.00	48.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,463.07	8,965.00	-42.0%
3) Employee Benefits		3000-3999	3,836.52	2,051.00	-46.5%
4) Books and Supplies		4000-4999	87,068.23	37,234.00	-57.2%
5) Services and Other Operating Expenses		5000-5999	(27,760.20)	(48,250.00)	73.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			78,607.62	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,011.09)	50,000.00	-211.1%
<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 NET POSITION (C + D4)</b>			(45,011.09)	50,000.00	-211.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,446.09	435.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,446.09	435.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,446.09	435.00	-99.0%
2) Ending Net Position, June 30 (E + F1e)			435.00	50,435.00	11,494.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	50,000.00	New
c) Unrestricted Net Position		9790	435.00	435.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	45,362.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	438.00		
b) in Banks		9120	4,845.38		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(1,790.36)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			48,855.98		
<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			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			48,855.98		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,546.67	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	32,049.86	50,000.00	56.0%
TOTAL, OTHER LOCAL REVENUE			33,596.53	50,000.00	48.8%
TOTAL, REVENUES			33,596.53	50,000.00	48.8%
<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>					



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	15,233.58	8,965.00	-41.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	229.49	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,463.07	8,965.00	-42.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,521.85	1,227.00	-65.2%
OASDI/Medicare/Alternative		3301-3302	58.66	686.00	1,069.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	23.97	4.00	-83.3%
Workers' Compensation		3601-3602	232.04	134.00	-42.3%
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			3,836.52	2,051.00	-46.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,240.18	634.00	-99.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	16,828.05	36,600.00	117.5%
TOTAL, BOOKS AND SUPPLIES			87,068.23	37,234.00	-57.2%
<b>SERVICES AND OTHER OPERATING EXPENSES</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	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,250.00	0.00	-100.0%
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	(43,022.08)	(48,950.00)	13.8%
Professional/Consulting Services and					
Operating Expenditures		5800	13,011.88	700.00	-94.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(27,760.20)	(48,250.00)	73.8%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<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, EXPENSES			78,607.62	0.00	-100.0%
<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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(d) TOTAL, USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	33,596.53	50,000.00	48.8%
5) TOTAL, REVENUES			33,596.53	50,000.00	48.8%
<b>B. EXPENSES (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		73,888.34	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,469.28	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,250.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			78,607.62	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(45,011.09)	50,000.00	-211.1%
<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 NET POSITION (C + D4)</b>			(45,011.09)	50,000.00	-211.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,446.09	435.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,446.09	435.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,446.09	435.00	-99.0%
2) Ending Net Position, June 30 (E + F1e)			435.00	50,435.00	11,494.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	50,000.00	New
c) Unrestricted Net Position		9790	435.00	435.00	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)	0.00	50,000.00
Total, Restricted Net Position		0.00	50,000.00

## **PROPRIETARY FUNDS**

### **Proprietary Funds Definition**

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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	18,132,127.46	18,285,316.83	0.8%
5) TOTAL, REVENUES			18,132,127.46	18,285,316.83	0.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	575,999.29	649,753.71	12.8%
3) Employee Benefits		3000-3999	333,494.72	461,396.83	38.4%
4) Books and Supplies		4000-4999	277,310.47	202,000.00	-27.2%
5) Services and Other Operating Expenses		5000-5999	15,838,851.47	16,972,166.29	7.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,025,655.95	18,285,316.83	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,106,471.51	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 NET POSITION (C + D4)</b>			1,106,471.51	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,168,009.15	13,274,480.66	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,168,009.15	13,274,480.66	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,168,009.15	13,274,480.66	9.1%
2) Ending Net Position, June 30 (E + F1e)			13,274,480.66	13,274,480.66	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,274,480.66	13,274,480.66	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,129,568.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	98,146.00		
b) in Banks		9120	651.47		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,801.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
1) TOTAL, ASSETS			11,483,166.89		
<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	404,788.21		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			404,788.21		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			11,078,378.68		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	327,214.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	17,804,913.46	18,285,316.83	2.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,132,127.46	18,285,316.83	0.8%
TOTAL, REVENUES			18,132,127.46	18,285,316.83	0.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<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	295,777.50	208,468.01	-29.5%
Clerical, Technical and Office Salaries		2400	280,221.79	441,285.70	57.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			575,999.29	649,753.71	12.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	162,972.39	177,604.57	9.0%
OASDI/Medicare/Alternative		3301-3302	15,824.41	49,393.01	212.1%
Health and Welfare Benefits		3401-3402	130,010.99	190,232.28	46.3%
Unemployment Insurance		3501-3502	124.37	322.62	159.4%
Workers' Compensation		3601-3602	3,812.27	9,746.35	155.7%
OPEB, Allocated		3701-3702	20,433.66	33,768.00	65.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	316.63	330.00	4.2%
TOTAL, EMPLOYEE BENEFITS			333,494.72	461,396.83	38.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	272,930.51	202,000.00	-26.0%
Noncapitalized Equipment		4400	4,379.96	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			277,310.47	202,000.00	-27.2%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,634.55	0.00	-100.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
Insurance		5400-5450	489,030.54	567,687.29	16.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	15,332,886.38	16,392,479.00	6.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,838,851.47	16,972,166.29	7.2%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,025,655.95	18,285,316.83	7.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		6919	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					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(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	18,132,127.46	18,285,316.83	0.8%
5) TOTAL, REVENUES			18,132,127.46	18,285,316.83	0.8%
<b>B. EXPENSES (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		17,025,655.95	18,285,316.83	7.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			17,025,655.95	18,285,316.83	7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,106,471.51	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 NET POSITION (C + D4)</b>			1,106,471.51	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,168,009.15	13,274,480.66	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,168,009.15	13,274,480.66	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,168,009.15	13,274,480.66	9.1%
2) Ending Net Position, June 30 (E + F1e)			13,274,480.66	13,274,480.66	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	13,274,480.66	13,274,480.66	0.0%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	33,406.13	33,406.13	34,423.23	33,321.19	33,321.19	33,658.07
<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>	33,406.13	33,406.13	34,423.23	33,321.19	33,321.19	33,658.07
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	73.52	73.52	73.52	70.50	70.50	70.50
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 A5a through A5f)</b>	73.52	73.52	73.52	70.50	70.50	70.50
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	33,479.65	33,479.65	34,496.75	33,391.69	33,391.69	33,728.57
<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>	1,373.88	1,373.88	1,373.88	1,365.56	1,365.56	1,365.56
<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>	1,373.88	1,373.88	1,373.88	1,365.56	1,365.56	1,365.56
<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>	1,373.88	1,373.88	1,373.88	1,365.56	1,365.56	1,365.56

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):	34,687	
<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	36,317	37,505		
Charter School				
<b>Total ADA</b>	<b>36,317</b>	<b>37,505</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	35,929	36,017		
Charter School				
<b>Total ADA</b>	<b>35,929</b>	<b>36,017</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	34,306	34,423		
Charter School		1,374		
<b>Total ADA</b>	<b>34,306</b>	<b>35,797</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	33,658			
Charter School	1,366			
<b>Total ADA</b>	<b>35,024</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): 34,687

District's Enrollment Standard Percentage Level: 1.0%

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	36,453	43,066		
Charter School				
<b>Total Enrollment</b>	<b>36,453</b>	<b>43,066</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	36,506	42,554		
Charter School				
<b>Total Enrollment</b>	<b>36,506</b>	<b>42,554</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	36,437	36,415		
Charter School				
<b>Total Enrollment</b>	<b>36,437</b>	<b>36,415</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	36,217			
Charter School				
<b>Total Enrollment</b>	<b>36,217</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	33,503	43,066	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>33,503</b>	<b>43,066</b>	<b>77.8%</b>
Second Prior Year (2023-24)			
District Regular	33,674	42,554	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>33,674</b>	<b>42,554</b>	<b>79.1%</b>
First Prior Year (2024-25)			
District Regular	33,406	36,415	
Charter School	1,374		
<b>Total ADA/Enrollment</b>	<b>34,780</b>	<b>36,415</b>	<b>95.5%</b>
Historical Average Ratio:			84.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>84.6%</b>

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	33,321	36,217		
Charter School	1,366			
<b>Total ADA/Enrollment</b>	<b>34,687</b>	<b>36,217</b>	<b>95.8%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	33,153	36,033		
Charter School	1,366			
<b>Total ADA/Enrollment</b>	<b>34,519</b>	<b>36,033</b>	<b>95.8%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	32,985	35,850		
Charter School	1,366			
<b>Total ADA/Enrollment</b>	<b>34,351</b>	<b>35,850</b>	<b>95.8%</b>	<b>Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

Historically, the district maintained an average ADA-to-enrollment ratio of approximately 94.5% before it was impacted by external factors. While this ratio has fluctuated in recent years, the district continues to plan strategically to improve attendance rates.

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)	35,870.63	35,094.13	33,728.57	33,603.24
b. Prior Year ADA (Funded)		35,870.63	35,094.13	33,728.57
c. Difference (Step 1a minus Step 1b)		(776.50)	(1,365.56)	(125.33)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(2.16%)	(3.89%)	(.37%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		485,862,174.00	494,380,583.00	510,199,348.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		11,174,830.00	14,930,293.61	17,448,817.70
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-.14%	(.87%)	3.05%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.86% to 1.14%	-1.87% to 0.13%	2.05% to 4.05%

#### 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)	143,657,764.13	143,049,613.00	143,049,613.00	143,049,613.00
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)	500,464,286.13	503,889,637.00	512,408,046.00	528,226,811.00
District's Projected Change in LCFF Revenue:		.68%	1.69%	3.09%
LCFF Revenue Standard		-0.86% to 1.14%	-1.87% to 0.13%	2.05% to 4.05%
Status:		Met	Not Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

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

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

The standard is not met in 2026-27 because the 2025-26 revenue includes In-Lieu of Property Taxes. The estimated LCFF funding for 2026-27, net of In-Lieu of Property Taxes, is \$494,380,583, which would place the year-over-year change within the standard range.

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	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	324,409,308.17	355,207,399.89	91.3%	
Second Prior Year (2023-24)	407,982,199.81	441,213,572.03	92.5%	
First Prior Year (2024-25)	411,522,756.15	439,654,594.57	93.6%	
Historical Average Ratio:			92.5%	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		89.5% to 95.5%	89.5% to 95.5%	89.5% to 95.5%

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	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2025-26)	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
	424,153,232.09	451,003,060.63	94.0%	Met
1st Subsequent Year (2026-27)			96.0%	Not Met
2nd Subsequent Year (2027-28)			96.0%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:  
(required if NOT met)

The District meets the standard in the budget year 25-26 with a ratio of 94%. While the ratio rises to 96% in both 26-27 and 27-28, the increase reflects strategic investments in staffing aligned with LCAP goals and student support services. The higher out-year ratios are partially due to planned reductions in salary expenditures as part of the District's right-sizing efforts. The District maintains adequate reserves and will continue to monitor and adjust expenditures to ensure long-term fiscal stability.

**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):	.14%	(.87%)	3.05%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.86% to 10.14%</b>	<b>-10.87% to 9.13%</b>	<b>-6.95% to 13.05%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.86% to 5.14%	-5.87% to 4.13%	-1.95% to 8.05%

**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)	54,581,131.20		
Budget Year (2025-26)	52,969,002.84	(2.95%)	No
1st Subsequent Year (2026-27)	39,910,920.67	(24.65%)	Yes
2nd Subsequent Year (2027-28)	39,910,920.67	0.00%	No

**Explanation:**  
(required if Yes)

Federal revenues are projected to decline in 2026-27 and the out-years, as the district continues to fully utilize restricted funds including the Arts and Music Block Grant resulting in a reduction of \$12.1 million.

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

First Prior Year (2024-25)	132,768,374.84		
Budget Year (2025-26)	128,606,106.22	(3.13%)	No
1st Subsequent Year (2026-27)	126,612,396.24	(1.55%)	No
2nd Subsequent Year (2027-28)	126,612,396.24	0.00%	No

**Explanation:**  
(required if Yes)

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

First Prior Year (2024-25)	21,842,907.79		
Budget Year (2025-26)	22,531,662.96	3.15%	No
1st Subsequent Year (2026-27)	41,483,028.96	84.11%	Yes
2nd Subsequent Year (2027-28)	21,606,942.65	(47.91%)	Yes

**Explanation:**  
(required if Yes)

The District is projecting a one-time OPEB drawdown in 26-27 to provide short-term support to the GF and maintain fiscal solvency. No drawdown is planned for 27-28. The measured use of OPEB disbursements provides the District with short-term fiscal relief while it works to implement sustainable, long-term budget solutions, including right-sizing efforts to address structural imbalances.

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

First Prior Year (2024-25)	11,732,129.36		
Budget Year (2025-26)	27,011,983.48	130.24%	Yes
1st Subsequent Year (2026-27)	17,189,812.93	(36.36%)	Yes
2nd Subsequent Year (2027-28)	16,219,042.08	(5.65%)	Yes

**Explanation:**  
(required if Yes)

The change in materials and supplies in the out-years reflects a decrease associated with the projected 5% enrollment decline, as well as adjustments aligned with the district's planned right-sizing strategy.

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

First Prior Year (2024-25)	130,779,407.30		
Budget Year (2025-26)	63,801,296.30	(51.21%)	Yes
1st Subsequent Year (2026-27)	49,215,801.68	(22.86%)	Yes
2nd Subsequent Year (2027-28)	63,430,948.73	28.88%	Yes

**Explanation:**  
(required if Yes)

Changes in services and operating expenses for 2025-26, 2026-27, and 2027-28 are primarily driven by contracted services to support Special Education and students with Section 504 plans. These adjustments reflect ongoing challenges in filling key vacancies, requiring the district to contract throughout the year to ensure students receive necessary services.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	209,192,413.83		
Budget Year (2025-26)	204,106,772.02	(2.43%)	Met
1st Subsequent Year (2026-27)	208,006,345.87	1.91%	Met
2nd Subsequent Year (2027-28)	188,130,259.56	(9.56%)	Not Met

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

First Prior Year (2024-25)	142,511,536.66		
Budget Year (2025-26)	90,813,279.78	(36.28%)	Not Met
1st Subsequent Year (2026-27)	66,405,614.61	(26.88%)	Not Met
2nd Subsequent Year (2027-28)	79,649,990.81	19.94%	Not Met

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

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

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

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

Federal revenues are projected to decline in 2026-27 and the out-years, as the district continues to fully utilize restricted funds including the Arts and Music Block Grant resulting in a reduction of \$12.1 million.

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

**Explanation:**  
Other Local Revenue

The District is projecting a one-time OPEB drawdown in 26-27 to provide short-term support to the GF and maintain fiscal solvency. No drawdown is planned for 27-28. The measured use of OPEB disbursements provides the District with short-term

(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)

The change in materials and supplies in the out-years reflects a decrease associated with the projected 5% enrollment decline, as well as adjustments aligned with the district's planned right-sizing strategy.

**Explanation:**

Services and Other Exps

(linked from 6B  
if NOT met)

Changes in services and operating expenses for 2025-26, 2026-27, and 2027-28 are primarily driven by contracted services to support Special Education and students with Section 504 plans. These adjustments reflect ongoing challenges in filling key vacancies, requiring the district to contract throughout the year to ensure students receive necessary services.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

762,345,517.10

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

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution

to the Ongoing and Major

(Line 2c times 3%)

Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

762,345,517.10

22,870,365.51

22,870,365.58

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)	13,039,261.00	16,290,249.00	16,023,588.66
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	33,489,091.49	65,461,324.52	89,358,376.56
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)	46,528,352.49	81,751,573.52	105,381,965.22
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	651,963,036.85	815,597,438.54	801,179,433.20
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)	651,963,036.85	815,597,438.54	801,179,433.20
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.1%	10.0%	13.2%

**District's Deficit Spending Standard Percentage Levels**

(Line 3 times 1/3):

<b>2.4%</b>	<b>3.3%</b>	<b>4.4%</b>
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<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)	70,605,641.07	355,207,399.89	N/A	Met
Second Prior Year (2023-24)	36,330,011.20	442,298,581.64	N/A	Met
First Prior Year (2024-25)	(66,370,154.14)	440,416,594.57	15.1%	Not Met
Budget Year (2025-26) (Information only)	(81,416,595.79)	451,003,060.63		

**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)	42,691,089.10	65,034,532.41	N/A	Met
Second Prior Year (2023-24)	96,877,838.83	135,675,372.67	N/A	Met
First Prior Year (2024-25)	78,167,099.19	172,005,383.87	N/A	Met
Budget Year (2025-26) (Information only)	105,635,229.73			

<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)	0.00	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.)	34,687	34,518	34,351
District's Reserve Standard Percentage Level:	2%	2%	2%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

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)	791,136,731.10	716,234,261.13	726,117,922.80
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	791,136,731.10	716,234,261.13	726,117,922.80

4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	15,822,734.62	14,324,685.22	14,522,358.46
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>15,822,734.62</b>	<b>14,324,685.22</b>	<b>14,522,358.46</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)	15,822,735.00	14,324,685.22	14,522,358.44
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	8,142,634.43	327,595.15	(12,787,728.95)
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)	23,965,369.43	14,652,280.37	1,734,629.49
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.03%	2.05%	24%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>15,822,734.62</b>	<b>14,324,685.22</b>	<b>14,522,358.46</b>
Status:	Met	Met	Not Met

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

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

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

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

The district is able to meet the 2% reserve for economic uncertainties in 2025-26 and 2026-27. However, for 2027-28, the district will continue implementing its right-sizing plan to make necessary adjustments and ensure it meets its financial obligations.

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

Yes

- 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:

The only remaining one-time resource is the Learning Recovery Grant, which is intended to cover the cost of eight additional instructional days under a two-year agreement, with 2025-26 being the final year. As a result, no future arrangements are required at this time.

**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)	(148,046,168.90)			
Budget Year (2025-26)	(147,081,944.23)	(964,224.67)	(.7%)	Met
1st Subsequent Year (2026-27)	(144,834,870.00)	(2,247,074.23)	(1.5%)	Met
2nd Subsequent Year (2027-28)	(145,131,380.00)	296,510.00	.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2024-25)	3,257,063.82			
Budget Year (2025-26)	3,755,880.00	498,816.18	15.3%	Not Met
1st Subsequent Year (2026-27)	3,755,880.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	3,755,880.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2024-25)	762,000.00			
Budget Year (2025-26)	0.00	(762,000.00)	(100.0%)	Not 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 transfer in comes from Fund 09 have increased and is related to the required transfer of funds for oversight responsibilities. As part of the district's authorizing role, these funds are allocated to support monitoring, compliance, and support services provided to the charter.

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

**Explanation:**

(required if NOT met)

The transfer out is currently due to tuition paid to the county for special programs.

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

**Project Information:**

(required if YES)

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

In 2022-23 the district issue 2022 general obligation funds totaling 225 million for construction related projects. Payments are made from bond interest and redemption fund and in addition, principal and interest payments on lease revenue bonds are made from the developer fees funds

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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:

Employees must meet eligibility requirements outlined in respective bargaining unit agreements in order to receive lifetime benefits.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

404,144,313.00

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

140,359,905.00

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

263,784,408.00

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

Actuarial

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

6/30/2022

5. OPEB Contributions

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

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

24,494,972.00

24,494,972.00

24,494,972.00

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

31,314,490.40

28,080,859.00

28,080,859.00

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

20,676,474.00

21,400,566.00

22,328,010.00

d. Number of retirees receiving OPEB benefits

3,903.00

3,903.00

3,903.00

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

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

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

Yes

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

The District has established a self insurance fund to account for employee vision, dental and worker compensation benefits. The plans are self-insured through a pool and we contract with a third party administrator for benefits processing. The District belongs to a Joint Powers Authority that helps manage the worker's compensation claims to maintain lower costs.

3 Self-Insurance Liabilities

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

17,025,655.95

17,025,655.95

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)
17,025,655.95	17,025,655.95	17,025,655.95
17,025,655.95	17,025,655.95	17,025,655.95

**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 multi year 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	2,388	2,446	2,381	2,322

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

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

No

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

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

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

N/A

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

--

**Negotiations Not Settled**

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

--

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


**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:


--

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

**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)
--------------------------	----------------------------------	----------------------------------

**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?


**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	1,844	1,955	1,713	1,475

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

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

No

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

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

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

NA

**Negotiations Settled**

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

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

No

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

--

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


**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:


--

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


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?


**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	338	314	314	314

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

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)
No	No	No

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

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

**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)
No	No	No

**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)
No	No	No

**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 26, 2025

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

No
Yes
Yes
No
No
Yes
Yes
No
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**

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	827,756,171.69
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,258,081.31
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	223,892.91
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,689,301.05
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	10,535.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,487,345.46
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,411.65
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				11,412,486.07
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,797,188.28
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				773,882,792.59
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				34,853.53
B. Expenditures per ADA (Line I,E divided by Line II.A)				22,203.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			562,226,200.30	15,965.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			562,226,200.30	15,965.68
B. Required effort (Line A.2 times 90%)			506,003,580.27	14,369.11
C. Current year expenditures (Line I,E and Line II.B)			773,882,792.59	22,203.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 14,720,554.83
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 633,198,603.66

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.32%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

Entry  
required

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 14,150,386.12
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,754,882.64

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,564,906.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,236.93
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,471,412.04
9. Carry-Forward Adjustment (Part IV, Line F)	(9,176,582.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,294,829.74
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	379,238,954.52
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	188,583,177.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	60,702,775.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,832,107.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	223,892.91
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	25,000.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,217,617.39
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	978,191.32
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	17,082.91
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	65,887,953.67
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	58,328.91
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,025,220.18
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,085,895.78
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	26,847,818.77
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	756,724,017.48
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	2.97%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	1.76%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates



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

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

**A. Indirect costs incurred in the current year (Part III, Line A8)** 22,471,412.04

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year 2,328,914.04

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B19); zero if negative 0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.52%) times Part III, Line B19); zero if positive (9,176,582.30)

**D. Preliminary carry-forward adjustment (Line C1 or C2)** (9,176,582.30)

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 1.76%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-4588291.15) is applied to the current year calculation and the remainder (\$-4588291.15) is deferred to one or more future years: 2.36%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3058860.77) is applied to the current year calculation and the remainder (\$-6117721.53) is deferred to one or more future years: 2.57%

LEA request for Option 1, Option 2, or Option 3

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** (9,176,582.30)

Approved  
indirect cost  
rate: 4.49%

Highest rate  
used in any  
program: 4.52%

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

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	10,261,962.00	457,576.01	4.46%
01	3182	749,575.11	33,655.92	4.49%
01	3225	514,557.27	23,238.68	4.52%
01	3227	35,030.00	1,572.85	4.49%
01	3310	6,661,784.51	299,114.12	4.49%
01	3311	132,668.10	5,956.80	4.49%
01	3312	289,414.99	12,994.73	4.49%
01	3315	205,935.46	9,246.50	4.49%
01	3386	4,985.32	223.84	4.49%
01	3395	232.86	10.46	4.49%
01	3410	239,658.79	10,760.68	4.49%
01	3550	452,948.05	20,337.37	4.49%
01	4035	2,463,435.30	110,608.25	4.49%
01	4124	1,923,341.35	86,358.03	4.49%
01	4127	1,647,003.08	73,950.44	4.49%
01	4201	1,197.13	53.75	4.49%
01	4203	768,918.85	34,524.45	4.49%
01	5634	100,107.58	4,494.83	4.49%
01	5810	929,687.20	40,130.70	4.32%
01	6010	1,951,751.41	87,633.64	4.49%
01	6266	1,965,610.29	88,255.90	4.49%
01	6332	4,095,141.57	183,871.86	4.49%
01	6378	34,289.82	1,539.61	4.49%
01	6385	68,720.23	3,085.54	4.49%
01	6388	237,287.91	10,654.23	4.49%
01	6500	104,648,394.96	4,698,712.94	4.49%
01	6520	411,351.95	18,469.70	4.49%
01	6546	1,940,958.94	87,149.06	4.49%
01	6547	3,830,004.02	171,967.18	4.49%
01	6695	435,995.80	19,576.21	4.49%
01	6770	3,651,962.46	36,519.62	1.00%
01	7085	488,596.08	21,937.96	4.49%
01	7220	651,144.05	29,236.36	4.49%
01	7311	3,344.62	150.17	4.49%
01	7339	84,396.09	3,789.38	4.49%
01	7399	1,077,428.92	48,376.56	4.49%

Sacramento City Unified  
Sacramento County

Budget, July 1  
2024-25 Estimated Actuals  
Exhibit A: Indirect Cost Rates Charged to Programs

34 67439 0000000  
Form ICR  
G8BWGY3RH7(2025-26)

01	7412	794,016.69	35,651.35	4.49%
01	7413	74,167.89	3,330.14	4.49%
01	7435	37,254,439.65	1,672,724.34	4.49%
01	7810	752,990.57	32,656.73	4.34%
01	8150	19,262,996.73	787,856.57	4.09%
01	9010	2,494,547.02	31,347.83	1.26%
09	2600	1,101,807.44	49,471.15	4.49%
09	6053	51,724.50	2,216.03	4.28%
09	6266	72,712.73	3,264.80	4.49%
09	6762	202,940.56	9,112.03	4.49%
09	6770	70,807.18	708.07	1.00%
09	7339	129,512.01	5,815.09	4.49%
09	7399	40,960.00	1,839.10	4.49%
09	7412	93,165.18	4,183.12	4.49%
09	7413	55,012.33	2,470.05	4.49%
09	7435	173,700.45	7,799.15	4.49%
11	3555	28,542.89	893.43	3.13%
11	5810	544,923.50	24,467.06	4.49%
11	6391	1,506,239.07	67,630.13	4.49%
11	9010	1,976,382.59	86,368.67	4.37%
12	5025	784,878.92	35,241.06	4.49%
12	5050	4,009.29	180.02	4.49%
12	5160	48,018.17	2,156.02	4.49%
12	5210	6,939,175.91	311,568.99	4.49%
12	6052	13,787.93	619.08	4.49%
12	6105	7,252,840.87	325,652.55	4.49%
12	6160	5,906.94	265.22	4.49%
12	9010	269,580.16	12,104.15	4.49%
13	5310	24,874,048.36	1,116,654.88	4.49%
13	5320	1,172,128.32	52,184.86	4.45%
13	5330	590,247.48	26,502.11	4.49%
13	7810	83,583.94	3,752.92	4.49%
13	9010	25,525.73	1,146.11	4.49%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,896,814.49	1,896,814.49
2. State Lottery Revenue	8560	7,351,419.13		3,583,323.25	10,934,742.38
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		7,351,419.13	0.00	5,480,137.74	12,831,556.87
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	5,815,406.13		0.00	5,815,406.13
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	1,285,204.00		0.00	1,285,204.00
4. Books and Supplies	4000-4999	0.00		1,159,049.59	1,159,049.59
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			4,351.40	4,351.40
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			29,490.00	29,490.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		7,100,610.13	0.00	1,192,890.99	8,293,501.12
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	250,809.00	0.00	4,287,246.75	4,538,055.75
<b>D. COMMENTS:</b>					
No amounts budgeted in resource 6300 under any object 5000 accounts, error is invalid.					

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

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

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	485,862,174.00	1.75%	494,380,583.00	3.20%	510,199,348.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	12,464,964.11	0.00%	12,464,964.11	0.00%	12,464,964.11
4. Other Local Revenues	8600-8799	14,585,390.96	130.40%	33,605,390.96	-58.96%	13,792,454.65
5. Other Financing Sources						
a. Transfers In	8900-8929	3,755,880.00	0.00%	3,755,880.00	0.00%	3,755,880.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(147,081,944.23)	-1.53%	(144,834,870.05)	0.20%	(145,131,379.89)
6. Total (Sum lines A1 thru A5c)		369,586,464.84	8.06%	399,371,948.02	-1.07%	395,081,266.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				218,744,200.27		201,876,901.98
b. Step & Column Adjustment				3,235,822.00		3,111,306.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				(20,103,120.29)		(6,823,522.31)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	218,744,200.27	-7.71%	201,876,901.98	-1.84%	198,164,685.67
2. Classified Salaries						
a. Base Salaries				64,724,110.31		57,974,602.71
b. Step & Column Adjustment				453,069.00		456,240.25
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,202,576.60)		(127,689.01)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,724,110.31	-10.43%	57,974,602.71	0.57%	58,303,153.95
3. Employee Benefits	3000-3999	140,684,921.51	-5.76%	132,585,156.37	1.91%	135,119,399.44
4. Books and Supplies	4000-4999	7,804,267.28	-44.85%	4,304,267.28	0.00%	4,304,267.28
5. Services and Other Operating Expenditures	5000-5999	28,936,152.76	-27.13%	21,086,152.76	0.00%	21,086,152.76
6. Capital Outlay	6000-6999	1,684,908.88	0.00%	1,684,908.88	0.00%	1,684,908.88
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,466.99	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,953,967.38)	-5.78%	(12,205,419.89)	-1.34%	(12,042,117.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		451,003,060.63	-9.38%	408,685,037.08	-0.17%	407,998,917.75

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)		(81,416,595.79)		(9,313,089.06)		(12,917,650.88)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		105,635,229.73		24,218,633.94		14,905,544.88
2. Ending Fund Balance (Sum lines C and D1)		24,218,633.94		14,905,544.88		1,987,894.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	253,264.51		253,264.51		253,264.51
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,822,735.00		14,324,685.22		14,522,358.44
2. Unassigned/Unappropriated	9790	8,142,634.43		327,595.15		(12,787,728.95)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,218,633.94		14,905,544.88		1,987,894.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,822,735.00		14,324,685.22		14,522,358.44
c. Unassigned/Unappropriated	9790	8,142,634.43		327,595.15		(12,787,728.95)
(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)		23,965,369.43		14,652,280.37		1,734,629.49
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.						
Other adjustments include reductions in staffing to reflect the projected 5% enrollment decline in the out-years, as well as anticipated vacancy savings from positions that are historically difficult to fill						

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	2,688,064.00	0.00%	2,688,064.00	0.00%	2,688,064.00
2. Federal Revenues	8100-8299	52,969,002.84	-24.65%	39,910,920.67	0.00%	39,910,920.67
3. Other State Revenues	8300-8599	116,141,142.11	-1.72%	114,147,432.13	0.00%	114,147,432.13
4. Other Local Revenues	8600-8799	7,946,272.00	-0.86%	7,877,638.00	-0.80%	7,814,488.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	147,081,944.23	-1.53%	144,834,870.05	0.20%	145,131,380.05
6. Total (Sum lines A1 thru A5c)		326,826,425.18	-5.31%	309,458,924.85	0.08%	309,692,284.85
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				89,182,004.10		86,236,842.70
b. Step & Column Adjustment				1,248,548.06		670,510.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,193,709.46)		(1,688,588.57)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	89,182,004.10	-3.30%	86,236,842.70	-1.18%	85,218,764.13
2. Classified Salaries						
a. Base Salaries				55,539,782.10		54,256,285.09
b. Step & Column Adjustment				379,793.94		379,794.00
c. Cost-of-Living Adjustment				(1,663,290.95)		
d. Other Adjustments						(252,825.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,539,782.10	-2.31%	54,256,285.09	0.23%	54,383,254.09
3. Employee Benefits	3000-3999	123,549,803.93	-8.67%	112,839,831.29	-0.83%	111,904,216.01
4. Books and Supplies	4000-4999	19,207,716.20	-32.91%	12,885,545.65	-7.53%	11,914,774.80
5. Services and Other Operating Expenditures	5000-5999	34,865,143.54	-19.32%	28,129,648.92	50.53%	42,344,795.97
6. Capital Outlay	6000-6999	7,069,360.89	-54.31%	3,229,757.82	-21.20%	2,545,189.90
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,719,859.71	-6.98%	9,971,312.58	-1.64%	9,808,010.15
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		340,133,670.47	-9.58%	307,549,224.05	3.44%	318,119,005.05
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(13,307,245.29)		1,909,700.80		(8,426,720.20)

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)		89,749,302.26		76,442,056.97		78,351,757.77
2. Ending Fund Balance (Sum lines C and D1)		76,442,056.97		78,351,757.77		69,925,037.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	76,442,056.97		78,351,757.77		69,925,037.57
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)		76,442,056.97		78,351,757.77		69,925,037.57
<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.						
Other adjustments include staff reductions associated with expiring grants, as well as staffing alignments based on projected funding levels.						



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	488,550,238.00	1.74%	497,068,647.00	3.18%	512,887,412.00
2. Federal Revenues	8100-8299	52,969,002.84	-24.65%	39,910,920.67	0.00%	39,910,920.67
3. Other State Revenues	8300-8599	128,606,106.22	-1.55%	126,612,396.24	0.00%	126,612,396.24
4. Other Local Revenues	8600-8799	22,531,662.96	84.11%	41,483,028.96	-47.91%	21,606,942.65
5. Other Financing Sources						
a. Transfers In	8900-8929	3,755,880.00	0.00%	3,755,880.00	0.00%	3,755,880.00
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%	.16
6. Total (Sum lines A1 thru A5c)		696,412,890.02	1.78%	708,830,872.87	-0.57%	704,773,551.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				307,926,204.37		288,113,744.68
b. Step & Column Adjustment				4,484,370.06		3,781,816.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(24,296,829.75)		(8,512,110.88)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	307,926,204.37	-6.43%	288,113,744.68	-1.64%	283,383,449.80
2. Classified Salaries						
a. Base Salaries				120,263,892.41		112,230,887.80
b. Step & Column Adjustment				832,862.94		836,034.25
c. Cost-of-Living Adjustment				(1,663,290.95)		0.00
d. Other Adjustments				(7,202,576.60)		(380,514.01)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	120,263,892.41	-6.68%	112,230,887.80	0.41%	112,686,408.04
3. Employee Benefits	3000-3999	264,234,725.44	-7.12%	245,424,987.66	0.65%	247,023,615.45
4. Books and Supplies	4000-4999	27,011,983.48	-36.36%	17,189,812.93	-5.65%	16,219,042.08
5. Services and Other Operating Expenditures	5000-5999	63,801,296.30	-22.86%	49,215,801.68	28.88%	63,430,948.73
6. Capital Outlay	6000-6999	8,754,269.77	-43.86%	4,914,666.70	-13.93%	4,230,098.78
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,378,467.00	0.00%	1,378,466.99	0.00%	1,378,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,234,107.67)	0.00%	(2,234,107.31)	0.00%	(2,234,107.08)
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)		791,136,731.10	-9.47%	716,234,261.13	1.38%	726,117,922.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(94,723,841.08)		(7,403,388.26)		(21,344,371.08)

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)		195,384,531.99		100,660,690.91		93,257,302.65
2. Ending Fund Balance (Sum lines C and D1)		100,660,690.91		93,257,302.65		71,912,931.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	253,264.51		253,264.51		253,264.51
b. Restricted	9740	76,442,056.97		78,351,757.77		69,925,037.57
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,822,735.00		14,324,685.22		14,522,358.44
2. Unassigned/Unappropriated	9790	8,142,634.43		327,595.15		(12,787,728.95)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		100,660,690.91		93,257,302.65		71,912,931.57
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,822,735.00		14,324,685.22		14,522,358.44
c. Unassigned/Unappropriated	9790	8,142,634.43		327,595.15		(12,787,728.95)
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)		23,965,369.43		14,652,280.37		1,734,629.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.03%		2.05%		0.24%
<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?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0,00		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)						
		34,686,75		34,518,35		34,350,87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		791,136,731.10		716,234,261.13		726,117,922.80
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0,00		0,00		0,00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		791,136,731.10		716,234,261.13		726,117,922.80
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		15,822,734.62		14,324,685.22		14,522,358.46
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)						
		15,822,734.62		14,324,685.22		14,522,358.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		NO

## 2025-26 Proposed Budget Multi-Year Projections

Description	2025-26 Proposed Budget			2026-27 Projection			2027-28 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUE AND OTHER FINANCING SOURCES</b>									
LCFF/Revenue Limit Sources	485,862,174	2,688,064	488,550,238	494,380,583	2,688,064	497,068,647	510,199,348	2,688,064	512,887,412
Federal Revenues	-	52,969,003	52,969,003	-	39,910,921	39,910,921	-	39,910,921	39,910,921
Other State Revenues	12,464,964	116,141,142	128,606,106	12,464,964	114,147,432	126,612,396	12,464,964	114,147,432	126,612,396
Other Local Revenues	14,585,391	7,946,272	22,531,663	33,605,391	7,877,638	41,483,029	13,792,455	7,814,488	21,606,943
<b>TOTAL REVENUES</b>	<b>512,912,529</b>	<b>179,744,481</b>	<b>692,657,010</b>	<b>540,450,938</b>	<b>164,624,055</b>	<b>705,074,993</b>	<b>536,456,767</b>	<b>164,560,905</b>	<b>701,017,672</b>
<b>EXPENDITURE AND OTHER FINANCING SOURCES</b>									
Certificated Salaries	218,744,200	89,182,004	307,926,204	201,876,902	86,236,843	288,113,745	198,164,686	85,218,764	283,383,450
Classified Salaries	64,724,110	55,539,782	120,263,892	57,974,603	54,256,285	112,230,888	58,303,154	54,383,254	112,686,408
Employee Benefits	140,684,922	123,549,804	264,234,725	132,585,156	112,839,831	245,424,988	135,119,399	111,904,216	247,023,615
Books & Supplies	7,804,267	19,207,717	27,011,985	4,304,267	12,885,546	17,189,813	4,304,267	11,914,775	16,219,042
Services & Other Operating Expenses	28,936,153	34,865,144	63,801,296	21,086,153	28,129,649	49,215,802	21,086,153	42,344,796	63,430,949
Capital Outlay	1,684,909	7,069,361	8,754,270	1,684,909	3,229,758	4,914,667	1,684,909	2,545,190	4,230,099
Other Outgo (excluding Indirect Costs)	1,378,467	-	1,378,467	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outgo - Indirect Costs	(12,953,967)	10,719,860	(2,234,108)	(12,205,420)	9,971,312	(2,234,108)	(12,042,117)	9,808,010	(2,234,108)
<b>TOTAL EXPENDITURES</b>	<b>451,003,061</b>	<b>340,133,672</b>	<b>791,136,732</b>	<b>408,685,037</b>	<b>307,549,224</b>	<b>716,234,261</b>	<b>407,998,918</b>	<b>318,119,004</b>	<b>726,117,922</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>61,909,468</b>	<b>(160,389,191)</b>	<b>(98,479,722)</b>	<b>131,765,901</b>	<b>(142,925,169)</b>	<b>(11,159,268)</b>	<b>128,457,849</b>	<b>(153,558,099)</b>	<b>(25,100,250)</b>
<b>OTHER FINANCING SOURCES/USES</b>									
Interfund Transfers									
Transfers In	3,755,880	-	3,755,880	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	-	-	-	-	-	-	-	-	-
Contributions	(147,081,944)	147,081,944	-	(144,834,870)	144,834,870	-	(145,131,380)	145,131,380	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(143,326,064)</b>	<b>147,081,944</b>	<b>3,755,880</b>	<b>(141,078,990)</b>	<b>144,834,870</b>	<b>3,755,880</b>	<b>(141,375,500)</b>	<b>145,131,380</b>	<b>3,755,880</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(81,416,596)</b>	<b>(13,307,246)</b>	<b>(94,723,842)</b>	<b>(9,313,089)</b>	<b>1,909,701</b>	<b>(7,403,388)</b>	<b>(12,917,651)</b>	<b>(8,426,719)</b>	<b>(21,344,370)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Fund Balance	105,635,230	89,749,302	195,384,532	24,218,634	76,442,056	100,660,690	14,905,545	78,351,757	93,257,302
<b>Ending Fund Balance</b>	<b>24,218,634</b>	<b>76,442,056</b>	<b>100,660,690</b>	<b>14,905,545</b>	<b>78,351,757</b>	<b>93,257,302</b>	<b>1,987,894</b>	<b>69,925,037</b>	<b>71,912,931</b>
<b>Components of Ending Fund Balance:</b>									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores	103,265	-	103,265	103,265	-	103,265	103,265	-	103,265
Restricted	76,442,056	76,442,056	76,442,056	78,351,757	78,351,757	78,351,757	69,925,037	69,925,037	69,925,037
Reserve for Economic Uncertainties	15,822,735	-	15,822,735	14,324,685	-	14,324,685	14,522,358	-	14,522,358
<b>Unassigned/Unappropriated</b>	<b>8,142,635</b>	<b>-</b>	<b>8,142,635</b>	<b>327,595</b>	<b>-</b>	<b>327,595</b>	<b>(12,787,729)</b>	<b>-</b>	<b>(12,787,729)</b>
<i>Unappropriated Percent</i>			<i>1.029%</i>			<i>0.046%</i>			<i>-1.761%</i>



**Sacramento City Unified School District 2025-26 Adopted Budget Cash Flow Projections**

2025-26 Cash Flow Projection																		
2025-26	Object	2025-26 Beginning Balance	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	June 2026	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	174,896,887	174,896,887	179,361,456	186,526,410	203,281,282	176,601,061	154,295,070	163,845,695	201,594,823	218,095,357	224,120,034	225,446,169	243,035,008			\$ -	\$ -
B. RECEIPTS																		
LCFF Revenue Sources																		
Principal Apportionment	8010-8019		14,547,332	14,547,332	43,658,544	26,185,197	26,185,197	43,658,544	26,185,197	42,433,929	59,907,275	42,433,929	42,433,929	(18,648,317)	-	-	\$ 363,528,088	\$ 363,528,088
Property Taxes	8020-8079		-	-	(1,322,807)	37,766	-	994,933	52,678,395	24,325,699	7,685,932	19,939,658	18,390,187	19,347,150	-	-	\$ 143,049,613	\$ 143,049,613
Miscellaneous Funds	8080-8099		-	68,934	(1,322,807)	(539,718)	(3,860,521)	(1,220,665)	6,371	(154,707)	(2,099,958)	(723,745)	(96,324)	(3,644,416)	(5,339,869)	-	\$ (18,027,463)	\$ (18,027,463)
Federal Revenues	8100-8299		1,628,645	2,254,902	294,879	2,476,096	1,526,103	2,336,066	699,139	2,653,433	855,412	3,623,155	1,994,916	5,569,134	27,069,083	-	\$ 52,969,003	\$ 52,969,003
Other State Revenues	8300-8599		10,209,245	6,123,636	8,094,354	7,598,724	21,998,986	9,592,724	5,637,223	7,541,889	3,061,094	13,551,771	7,512,540	(9,645,725)	30,388,186	-	\$ 128,606,106	\$ 128,606,106
Other Local Revenues	8600-8799		2,873,007	1,798,425	628,013	1,859,759	722,138	1,586,669	2,705,578	2,424,552	336,120	733,003	(1,415,413)	(1,347,102)	7,681,040	-	\$ 22,531,663	\$ 22,531,663
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Interfund Transfers Out	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
All Other Financing Sources			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL RECEIPTS			29,358,229	24,793,219	51,352,976	37,133,140	33,071,941	69,338,085	91,824,355	77,300,108	74,262,815	71,119,287	74,716,711	10,859,554	20,993,785	30,388,186	696,412,890	696,412,890
C. DISBURSEMENTS																		
Certified Salaries	1000-1999		2,072,857	5,098,775	17,706,384	32,481,166	28,005,275	26,573,714	26,701,710	26,976,893	27,675,744	29,879,603	20,240,913	39,562,900	24,950,840	-	\$ 307,946,204	\$ 307,946,204
Classified Salaries	2000-2999		4,112,206	5,846,956	7,738,660	8,628,353	8,368,198	9,846,114	11,894,734	9,137,274	10,640,631	8,893,590	6,578,758	18,760,057	9,698,746	-	\$ 120,263,889	\$ 120,263,889
Employee Benefits	3000-3999		3,091,477	5,196,749	14,922,721	21,503,664	20,130,682	19,974,654	21,362,666	20,713,802	22,007,251	22,193,336	20,390,703	23,967,270	17,852,026	-	\$ 264,234,725	\$ 264,234,725
Books and Supplies	4000-4999		504,537	269,487	445,590	460,805	658,462	397,233	965,053	1,151,398	682,082	697,355	2,022,740	3,113,504	15,676,040	-	\$ 27,011,985	\$ 27,011,985
Services	5000-5999		313,380	1,179,393	3,174,478	3,179,183	3,214,478	3,465,171	3,601,990	4,608,169	4,608,169	5,106,504	4,310,145	9,702,670	18,814,731	-	\$ 63,801,296	\$ 63,801,296
Capital Outlay	6000-6999		78,351	1,236,084	457,195	516,594	549,474	286,857	227,254	326,336	429,765	366,268	240,201	672,435	3,455,662	-	\$ 8,754,270	\$ 8,754,270
Other Outgo	7000-7499		(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(0)	-	\$ (855,641)	\$ (855,641)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS			10,801,505	19,296,141	43,063,319	66,698,643	60,824,965	60,474,440	64,770,038	62,035,747	65,971,338	67,004,353	53,452,156	95,707,032	90,448,046	30,388,186	793,136,729	793,136,732
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111-9199	150,000	97,498	3,018	3,734	3,773	8,081	(6,404)	10,387	(5,600)	69,745	15,840	31,895	(16,967)	-	-	\$ 150,000	\$ 150,000
Accounts Receivable	9200-9299	39,922,905	1,307,394	7,906,280	10,396,976	2,545,821	5,919,750	588,831	7,759,941	2,929,232	2,693,890	2,487,775	(16,308)	(4,196,577)	-	-	\$ 39,922,905	\$ 39,922,905
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Stores	9320	103,265	-	(3,093)	(1,432)	(2,689)	(10,040)	35	(6,534)	(2,790)	3,105	2,183	(1,291)	125,810	-	-	\$ 103,265	\$ 103,265
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Outflows of Resources	9400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
SUBTOTAL ASSETS		40,176,170	1,399,892	7,906,204	10,399,277	2,546,905	5,917,792	582,462	7,769,693	2,929,842	2,766,741	2,505,798	14,297	(4,547,794)	-	-	40,176,170	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(42,140,032)	(15,892,048)	(6,338,329)	(1,934,263)	338,397	(470,459)	103,518	2,931,118	(1,684,668)	(5,037,541)	(5,294,597)	(3,490,012)	(5,976,349)	-	-	\$ (42,140,032)	\$ (42,140,032)
Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unearned Revenues	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Undefined Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
SUBTOTAL LIABILITIES		(42,140,032)	(15,892,048)	(6,338,329)	(1,934,063)	338,397	(470,459)	103,518	2,931,118	(1,684,668)	(5,037,541)	(5,294,597)	(3,490,012)	(5,976,349)	-	-	(42,140,032)	
Nonspending																		
Student Cleaning	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		(1,963,862)	(13,992,155)	1,667,876	8,465,216	2,885,302	5,447,332	645,980	10,694,811	1,236,174	(2,265,800)	(2,788,799)	(3,475,715)	(10,524,083)	-	-	(1,963,862)	
E. NET INCREASE/DECREASE B - C + D		(1,963,862)	4,464,569	7,164,954	16,754,872	(26,600,221)	(22,905,991)	9,550,625	37,749,128	16,500,535	6,024,677	1,376,135	17,588,839	(95,371,560)	-	-	(96,687,701)	(96,687,701)
F. Ending Cash, Plus Cash Accruals and Adjustments		172,933,025	179,361,456	186,526,410	203,281,282	176,601,061	154,295,070	163,845,695	201,594,823	218,095,357	224,120,034	225,446,169	225,446,169	243,035,008	147,683,448	-	\$ 78,209,186	

Sacramento City Unified School District 2025-26 Adopted Budget Cash Flow Projections

2026-27 Cash Flow Projection																		
2026-27	Object	2026-27 Beginning Balance	July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH B. RECEIPTS	9110	147,661,448	147,661,448	136,904,567	145,034,869	173,548,481	150,780,860	148,256,731	163,698,838	220,357,981	232,146,412	238,864,743	222,918,863	227,533,944			\$ -	\$ -
LCFF Revenue Sources																		
8010-8019	Principal Apportionment		15,015,808	15,015,808	44,961,038	27,028,454	27,028,454	44,961,038	27,028,454	27,028,454	44,961,038	27,028,454	27,028,454	44,961,038	-	\$ -	\$ 372,046,497	\$ 372,046,497
8020-8079	Property Taxes		-	-	(7)	37,766	-	994,833	52,628,395	24,335,699	7,685,932	19,939,658	18,290,187	19,147,150	-	\$ -	\$ 143,049,613	\$ 143,049,613
8080-8099	Miscellaneous Funds		-	66,924	(1,322,807)	(539,726)	(2,960,521)	(1,220,655)	6,371	(154,707)	(2,099,958)	(729,416)	(96,324)	(3,644,416)	(5,339,889)	\$ -	\$ (18,027,463)	\$ (18,027,463)
8100-8299	Federal Revenues		1,227,147	1,699,015	222,184	1,149,883	1,762,010	527,237	3,723,231	1,984,231	645,794	2,731,471	1,503,123	4,196,214	20,395,929	\$ -	\$ 39,910,921	\$ 39,910,921
8300-8599	Other State Revenues		7,638,646	4,381,758	6,056,266	5,337,757	5,695,432	16,459,767	7,182,621	4,217,819	5,642,870	2,291,085	13,080,746	7,360,044	10,689,760	\$ 30,388,186	\$ 126,612,996	\$ 126,612,996
8600-8799	Other Local Revenues		5,289,432	3,311,079	1,156,235	3,387,179	1,329,527	2,888,260	4,980,869	4,463,804	589,372	5,031,730	(2,605,916)	(4,123,158)	15,784,555	\$ -	\$ 41,483,029	\$ 41,483,029
8910-8929	Interfund Transfers In		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ 3,755,880	\$ 3,755,880
8930-8979	All Other Financing Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Undefined Objects																		
TOTAL RECEIPTS		29,171,092	24,976,505	24,976,505	51,072,809	37,117,112	32,232,776	65,845,743	92,353,548	61,865,301	57,475,243	56,347,847	57,357,916	70,167,444	42,759,531	30,388,186	708,830,873	708,830,873
C. DISBURSEMENTS																		
1000-1999	Certified Salaries		1,806,115	4,442,648	15,427,870	28,301,387	24,401,467	23,154,125	23,265,650	23,505,369	24,114,341	26,034,601	17,636,249	34,471,376	41,552,547	\$ -	\$ 288,113,745	\$ 288,113,745
2000-2999	Classified Salaries		3,649,499	5,065,864	6,704,855	7,475,695	7,350,293	8,522,631	10,383,698	7,916,519	9,219,153	7,652,648	5,699,904	16,253,917	16,436,101	\$ -	\$ 112,230,888	\$ 112,230,888
3000-3999	Employee Benefits		3,128,781	4,404,602	12,648,034	18,226,006	17,062,140	16,923,387	18,106,381	17,556,374	18,652,661	18,810,381	17,231,671	20,313,912	31,966,575	\$ 30,388,186	\$ 245,424,988	\$ 245,424,988
4000-4999	Books and Supplies		321,076	171,495	283,563	293,246	399,748	282,790	632,865	732,723	434,061	443,781	1,287,225	1,981,363	9,975,876	\$ -	\$ 17,189,813	\$ 17,189,813
5000-5999	Services		241,759	1,316,326	1,437,931	2,452,396	2,479,622	2,673,005	2,778,546	3,009,514	3,554,704	3,939,116	3,324,811	7,484,561	14,513,531	\$ -	\$ 49,215,802	\$ 49,215,802
6000-6999	Capital Outlay		43,986	693,840	256,670	290,017	308,476	167,667	127,577	127,066	241,271	205,624	134,850	377,506	1,940,017	\$ -	\$ 4,914,667	\$ 4,914,667
7000-7499	Other Outlay		(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(0)	\$ -	\$ (855,641)	\$ (855,641)
7600-7629	Interfund Transfers Out		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
7630-7699	All Other Financing Uses		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS																		
D. BALANCE SHEET ITEMS		-	9,119,893	16,033,573	36,687,621	56,967,443	51,830,443	51,628,301	55,203,313	52,776,371	56,144,888	57,014,847	45,243,406	80,811,332	116,384,646	30,388,186	716,234,762	716,234,762
Assets and Deferred Outflows																		
9111-9199	Cash Held in Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9200-9299	Accounts Receivable	20,993,785	2,226,930	13,467,042	17,709,532	4,336,385	10,083,317	1,002,977	13,217,608	83,965	(39,731)	(148,178)	(8,576)	10,395,048	(51,332,475)	\$ -	\$ 20,993,785	\$ 20,993,785
9310	Due From Other Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9320	Stores		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9330	Prepaid Expenditures		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9400	Other Current Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9490	Deferred Outflows of Resources		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Undefined Objects																		
SUBTOTAL ASSETS		20,993,785	2,226,930	13,467,042	17,709,532	4,336,385	10,083,317	1,002,977	13,217,608	83,965	(39,731)	(148,178)	(8,576)	10,395,048	(51,332,475)	-	20,993,785	20,993,785
Liabilities and Deferred Inflows																		
9500-9599	Accounts Payable	(90,448,046)	(33,037,010)	(13,389,753)	(4,151,208)	726,325	(1,009,779)	222,187	2,615,259	2,615,536	(4,570,232)	(5,132,702)	(7,490,853)	(31,521,816)	-	\$ -	\$ (90,448,046)	\$ (90,448,046)
9610	Due To Other Funds		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9640	Current Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9650	Unearned Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
9690	Deferred Inflows of Resources		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Undefined Objects																		
SUBTOTAL LIABILITIES		(90,448,046)	(33,037,010)	(13,389,753)	(4,151,208)	726,325	(1,009,779)	222,187	2,615,259	2,615,536	(4,570,232)	(5,132,702)	(7,490,853)	(31,521,816)	-	-	(90,448,046)	(90,448,046)
Nonoperating																		
9910	Surplus/Deficit		-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS																		
E. NET INCREASE/DECREASE B - C + D		(69,454,261)	(30,810,080)	77,289	13,558,324	5,062,710	9,073,538	1,225,164	19,508,867	2,699,502	(4,610,023)	(5,280,860)	(7,499,429)	(21,126,768)	(51,332,475)	-	(69,454,261)	(69,454,261)
F. ENDING CASH (A - E)		147,661,448	146,904,567	145,624,869	173,548,481	154,700,860	148,256,731	163,698,838	220,357,981	232,146,412	238,864,743	222,918,863	227,533,944	227,533,944	19,573,285	-	(76,857,650)	(76,857,650)
F. Ending Cash, Plus Cash Accruals and Adjustments																		
																\$ -	\$ 70,805,797	\$ 70,805,797



**Sacramento City Unified School District 2025-26 Adopted Budget Cash Flow Projections**

2027-28 Cash Flow Projection																		
2027-28	Object	2027-28 Beginning Balance	July 2027	August 2027	September 2027	October 2027	November 2027	December 2027	January 2028	February 2028	March 2028	April 2028	May 2028	June 2028	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	195,763,288	195,763,288	170,383,887	157,771,903	162,801,828	137,876,710	111,799,369	121,935,640	159,449,318	166,240,260	158,031,031	144,384,716	145,109,859			\$ -	\$ -
B. RECEIPTS																		
Principal Apportionment	8010-8019		15,703,062	15,703,062	46,716,518	28,265,511	28,265,511	46,716,518	28,265,511	28,265,511	46,716,518	28,265,511	28,265,511	46,716,518	-	-	\$ 387,865,262	\$ 387,865,262
Property Taxes	8020-8079		-	-	37,766	994,833	994,833	52,638,395	24,325,699	7,685,932	19,939,658	19,939,658	18,290,167	19,497,150	-	-	\$ 145,009,613	\$ 145,009,613
Miscellaneous Funds	8080-8099		-	-	(17)	(539,726)	(2,960,521)	(1,220,665)	6,371	(154,707)	(2,099,958)	(723,745)	(96,324)	(3,644,416)	15,339,899	-	\$ (18,027,463)	\$ (18,027,463)
Federal Revenues	8100-8299		1,227,147	1,699,016	222,184	1,865,681	1,149,883	1,762,010	527,237	1,984,231	645,794	2,731,471	1,503,123	4,196,214	20,399,929	-	\$ 39,910,921	\$ 39,910,921
Other State Revenues	8300-8399		7,638,646	4,581,758	6,056,266	5,537,757	16,459,767	7,182,161	4,217,819	5,642,870	2,391,085	13,680,746	7,360,044	10,669,760	30,388,186	-	\$ 126,612,996	\$ 126,612,996
Other Local Revenues	8600-8799		2,755,096	1,724,616	602,239	1,764,254	692,501	1,504,886	2,594,347	2,325,027	306,982	2,620,838	(1,357,323)	(2,447,598)	8,221,578	-	\$ 21,606,943	\$ 21,606,943
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	-	-	1,229,276	-	\$ -	\$ -
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unfunded Objects																	\$ -	\$ -
TOTAL RECEIPTS			27,223,951	23,777,376	52,274,393	36,731,243	32,832,806	66,216,849	91,204,122	60,943,580	58,946,332	55,174,011	59,843,565	73,898,484	35,196,655	30,388,186	704,773,552	704,773,552
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,907,644	4,692,385	16,295,125	29,892,308	25,773,160	24,455,700	24,573,494	24,826,889	25,469,894	27,498,098	18,627,644	36,409,134	22,962,174	-	\$ 283,383,450	\$ 283,383,450
Classified Salaries	2000-2999		3,946,807	5,478,556	7,251,069	8,084,705	7,840,942	9,216,931	11,223,511	8,561,561	9,970,195	8,276,074	6,156,249	17,578,048	9,087,659	-	\$ 112,686,408	\$ 112,686,408
Employee Benefits	3000-3999		3,476,496	4,894,106	14,253,667	20,251,543	18,958,332	18,810,825	20,116,512	19,507,492	20,725,614	20,900,863	19,146,704	22,571,488	13,219,788	30,388,186	\$ 247,023,615	\$ 247,023,615
Books and Supplies	4000-4999		302,944	161,811	267,549	276,685	377,173	238,514	578,514	691,344	409,548	418,719	1,865,468	9,412,502	-	-	\$ 16,219,042	\$ 16,219,042
Services	5000-5999		311,561	1,709,413	1,853,253	3,160,739	3,195,819	3,445,057	3,581,982	3,878,761	4,581,420	5,076,662	4,285,126	9,646,349	18,705,517	-	\$ 63,430,949	\$ 63,430,949
Capital Outlay	6000-6599		37,859	597,281	220,918	249,621	265,506	144,313	109,407	109,367	207,664	176,982	116,066	324,923	1,669,790	-	\$ 4,230,099	\$ 4,230,099
Other Outlay	7000-7499		(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(71,303)	(0)	-	\$ (855,641)	\$ (855,641)
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
All Other Financing Uses	7530-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL DISBURSEMENTS			9,912,008	17,462,248	39,070,279	61,844,288	56,339,629	56,240,086	60,119,456	57,503,910	61,293,033	62,276,295	49,483,017	88,328,108	75,057,430	30,388,186	726,117,922	726,117,922
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Net in Treasury	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Accounts Receivable	9200-9299		(8,572,844)	(1,697,755)	(2,332,594)	(546,677)	(1,271,177)	(126,443)	(1,666,109)	(34,287)	16,249	60,509	3,502	(4,244,834)	3,447,716	-	\$ (8,572,844)	\$ -
Due From Other Funds	9300		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Stores	9310		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Other Current Assets	9340		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Outflows of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unfunded Objects																	\$ -	\$ -
SUBTOTAL ASSETS			(8,572,844)	(1,697,755)	(2,332,594)	(546,677)	(1,271,177)	(126,443)	(1,666,109)	(34,287)	16,249	60,509	3,502	(4,244,834)	3,447,716	-	(8,572,844)	\$ -
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599		(42,510,601)	(17,229,357)	(5,341,595)	934,604	285,901	3,365,560	8,095,321	3,365,560	(5,880,778)	(6,604,540)	(9,638,907)	(40,560,914)	-	-	\$ (116,384,646)	\$ -
Due To Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unearned Revenues	9650		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
Unfunded Objects																	\$ -	\$ -
SUBTOTAL LIABILITIES			(116,384,646)	(17,229,357)	(5,341,595)	934,604	285,901	3,365,560	8,095,321	3,365,560	(5,880,778)	(6,604,540)	(9,638,907)	(40,560,914)	-	-	(116,384,646)	\$ -
Nonoperating																	\$ -	\$ -
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS			(124,957,490)	(18,027,112)	(7,574,190)	387,927	(2,570,517)	159,458	6,429,012	3,331,272	(5,864,529)	(6,544,031)	(9,635,405)	(44,805,748)	3,447,716	-	\$ -	\$ -
E. NET INCREASE/DECREASE B - C + D			(25,179,401)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	(24,772,872)	-	(124,957,490)	\$ -
F. ENDING CASH (A - E)			170,383,887	157,771,903	162,604,828	137,876,710	111,799,369	121,935,640	159,449,318	166,240,260	158,031,031	144,384,716	145,109,859	145,109,859	145,109,859	-	\$ (21,344,370)	\$ (21,344,370)
G. Ending Cash, Plus Cash Accruals and Adjustments																		\$ 49,461,427