



2025-26 BUDGET

2024-25 ESTIMATED ACTUALS

State SACS and District Schedules
for Annual Budget Adoption
June 24, 2025

GENERAL FUND SUMMARY

2024-25 ESTIMATED ACTUALS

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2025-26 ADOPTED BUDGET

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	216,178,465.09	1,634,780.00	217,813,245.09	220,025,267.00	1,632,006.00	221,657,273.00	1.8%
2) Federal Revenue		8100-8299	8,873.49	24,993,137.30	25,002,010.79	8,874.00	17,479,745.00	17,488,619.00	-30.1%
3) Other State Revenue		8300-8599	5,376,853.48	50,538,069.08	55,914,922.56	5,202,107.00	42,872,910.62	48,075,017.62	-14.0%
4) Other Local Revenue		8600-8799	14,879,419.92	28,064,489.30	42,943,909.22	10,767,066.00	20,110,030.69	30,877,096.69	-28.1%
5) TOTAL, REVENUES			236,443,611.98	105,230,475.68	341,674,087.66	236,003,314.00	82,094,692.31	318,098,006.31	-6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	80,075,797.80	48,827,598.48	128,903,396.28	80,096,839.41	44,336,600.65	124,433,440.06	-3.5%
2) Classified Salaries		2000-2999	26,987,592.91	34,006,713.72	60,994,306.63	27,656,937.51	33,339,819.87	60,996,757.38	0.0%
3) Employee Benefits		3000-3999	42,073,969.73	43,981,335.99	86,055,305.72	42,780,983.00	42,557,185.42	85,338,168.42	-0.8%
4) Books and Supplies		4000-4999	13,859,118.49	11,680,306.16	25,539,424.65	6,918,879.60	4,982,930.26	11,901,809.86	-53.4%
5) Services and Other Operating Expenditures		5000-5999	20,170,941.91	20,896,924.66	41,067,866.57	18,267,131.19	18,890,252.84	37,157,384.03	-9.5%
6) Capital Outlay		6000-6999	4,414,368.37	15,408,401.16	19,822,769.53	200,000.00	3,759,955.00	3,959,955.00	-80.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	77,564.00	1,289,036.95	1,366,600.95	77,564.00	1,721,296.00	1,798,860.00	31.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,915,211.70)	4,931,698.59	(983,513.11)	(4,521,811.81)	3,789,465.40	(732,346.41)	-25.5%
9) TOTAL, EXPENDITURES			181,744,141.51	181,022,015.71	362,766,157.22	171,476,522.90	153,377,505.44	324,854,028.34	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,699,470.47	(75,791,540.03)	(21,092,069.56)	64,526,791.10	(71,282,813.13)	(6,756,022.03)	-68.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,394,333.16	0.00	7,394,333.16	2,357,537.00	0.00	2,357,537.00	-68.1%
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	(63,168,900.40)	63,168,900.40	0.00	(63,465,922.95)	63,465,922.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,563,233.56)	63,168,900.40	(7,394,333.16)	(65,823,459.95)	63,465,922.95	(2,357,537.00)	-68.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,863,763.09)	(12,622,639.63)	(28,486,402.72)	(1,296,668.85)	(7,816,890.18)	(9,113,559.03)	-68.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	79,835,495.05	41,381,846.59	121,217,341.64	63,971,731.96	28,759,206.96	92,730,938.92	-23.5%
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)			79,835,495.05	41,381,846.59	121,217,341.64	63,971,731.96	28,759,206.96	92,730,938.92	-23.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,835,495.05	41,381,846.59	121,217,341.64	63,971,731.96	28,759,206.96	92,730,938.92	-23.5%
2) Ending Balance, June 30 (E + F1e)			63,971,731.96	28,759,206.96	92,730,938.92	62,675,063.11	20,942,316.78	83,617,379.89	-9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	152,374.00	0.00	152,374.00	152,374.00	0.00	152,374.00	0.0%
Stores		9712	262,850.00	0.00	262,850.00	262,850.00	0.00	262,850.00	0.0%
Prepaid Items		9713	446,836.00	0.00	446,836.00	57,570.87	0.00	57,570.87	-87.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	28,759,206.96	28,759,206.96	0.00	20,942,316.78	20,942,316.78	-27.2%
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	11,104,815.00	0.00	11,104,815.00	9,816,347.00	0.00	9,816,347.00	-11.6%
Unassigned/Unappropriated Amount		9790	52,004,856.96	0.00	52,004,856.96	52,385,921.24	0.00	52,385,921.24	0.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	145,958,858.00	0.00	145,958,858.00	149,221,634.00	0.00	149,221,634.00	2.2%
Education Protection Account State Aid - Current Year		8012	28,876,315.00	0.00	28,876,315.00	29,493,451.00	0.00	29,493,451.00	2.1%
State Aid - Prior Years		8019	19,434.00	0.00	19,434.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	199,953.00	0.00	199,953.00	199,953.00	0.00	199,953.00	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	44,385,417.00	0.00	44,385,417.00	44,385,417.00	0.00	44,385,417.00	0.0%
Unsecured Roll Taxes		8042	1,506,804.00	0.00	1,506,804.00	1,506,804.00	0.00	1,506,804.00	0.0%
Prior Years' Taxes		8043	(5,212.00)	0.00	(5,212.00)	(5,212.00)	0.00	(5,212.00)	0.0%
Supplemental Taxes		8044	2,793,340.00	0.00	2,793,340.00	2,793,340.00	0.00	2,793,340.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	41,169.00	0.00	41,169.00	41,169.00	0.00	41,169.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,528,314.09	0.00	3,528,314.09	3,528,314.00	0.00	3,528,314.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			227,304,392.09	0.00	227,304,392.09	231,164,870.00	0.00	231,164,870.00	1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,125,927.00)	0.00	(11,125,927.00)	(11,139,603.00)	0.00	(11,139,603.00)	0.1%
Property Taxes Transfers		8097	0.00	1,634,780.00	1,634,780.00	0.00	1,632,006.00	1,632,006.00	-0.2%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			216,178,465.09	1,634,780.00	217,813,245.09	220,025,267.00	1,632,006.00	221,657,273.00	1.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,641,786.60	4,641,786.60	0.00	4,818,038.00	4,818,038.00	3.8%
Special Education Discretionary Grants		8182	0.00	546,426.62	546,426.62	0.00	491,034.00	491,034.00	-10.1%
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	8,873.49	0.00	8,873.49	8,874.00	0.00	8,874.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	792,760.57	792,760.57	0.00	0.00	0.00	-100.0%
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		9,518,128.33	9,518,128.33		8,651,478.00	8,651,478.00	-9.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,369,006.47	1,369,006.47		877,427.00	877,427.00	-35.9%
Title III, Immigrant Student Program	4201	8290		217,178.00	217,178.00		217,178.00	217,178.00	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)	
Title III, English Learner Program	4203	8290		1,217,815.05	1,217,815.05		678,472.00	678,472.00	-44.3%
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		1,613,064.44	1,613,064.44		991,163.00	991,163.00	-38.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	5,076,971.22	5,076,971.22	0.00	754,955.00	754,955.00	-85.1%
TOTAL, FEDERAL REVENUE			8,873.49	24,993,137.30	25,002,010.79	8,874.00	17,479,745.00	17,488,619.00	-30.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,102,475.00	1,102,475.00	0.00	1,101,091.00	1,101,091.00	-0.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	552,483.00	0.00	552,483.00	583,881.00	0.00	583,881.00	5.7%
Lottery - Unrestricted and Instructional Materials		8560	2,982,011.10	1,419,132.13	4,401,143.23	2,859,917.00	1,282,407.00	4,142,324.00	-5.9%
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		23,191,374.00	23,191,374.00		23,191,374.00	23,191,374.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		2,683,108.00	2,683,108.00		2,683,108.00	2,683,108.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,842,359.38	22,141,979.95	23,984,339.33	1,758,309.00	14,614,930.62	16,373,239.62	-31.7%
TOTAL, OTHER STATE REVENUE			5,376,853.48	50,538,069.08	55,914,922.56	5,202,107.00	42,872,910.62	48,075,017.62	-14.0%
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	50,000.00	0.00	50,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	189,536.00	0.00	189,536.00	189,536.00	0.00	189,536.00	0.0%
Interest		8660	2,500,331.51	0.00	2,500,331.51	2,500,000.00	0.00	2,500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,666,050.00	0.00	1,666,050.00	0.00	0.00	0.00	-100.0%
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	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Interagency Services		8677	4,577,250.00	4,709,409.10	9,286,659.10	4,577,250.00	3,514,435.31	8,091,685.31	-12.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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			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	5,821,252.41	8,772,140.20	14,593,392.61	3,375,280.00	1,654,881.38	5,030,161.38	-65.5%
Tuition		8710	0.00	266,364.00	266,364.00	0.00	266,364.00	266,364.00	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		14,316,576.00	14,316,576.00		14,674,350.00	14,674,350.00	2.5%
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			14,879,419.92	28,064,489.30	42,943,909.22	10,767,066.00	20,110,030.69	30,877,096.69	-28.1%
TOTAL, REVENUES			236,443,611.98	105,230,475.68	341,674,087.66	236,003,314.00	82,094,692.31	318,098,006.31	-6.9%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	61,765,771.72	37,389,780.68	99,155,552.40	60,947,190.47	34,070,523.65	95,017,714.12	-4.2%
Certificated Pupil Support Salaries		1200	6,760,865.96	2,568,454.02	9,329,319.98	7,062,035.00	2,593,750.00	9,655,785.00	3.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,294,561.59	7,258,663.47	16,553,225.06	9,265,715.50	6,272,969.00	15,538,684.50	-6.1%
Other Certificated Salaries		1900	2,254,598.53	1,610,700.31	3,865,298.84	2,821,898.44	1,399,358.00	4,221,256.44	9.2%
TOTAL, CERTIFICATED SALARIES			80,075,797.80	48,827,598.48	128,903,396.28	80,096,839.41	44,336,600.65	124,433,440.06	-3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,813,955.10	23,374,789.14	25,548,744.24	1,730,761.00	23,059,404.00	24,790,165.00	-3.0%
Classified Support Salaries		2200	10,560,556.09	5,813,980.48	16,374,536.57	10,886,063.00	5,999,411.00	16,885,474.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	3,152,855.75	934,452.18	4,087,307.93	3,250,809.93	963,855.00	4,214,664.93	3.1%
Clerical, Technical and Office Salaries		2400	8,942,926.74	1,863,222.26	10,806,149.00	9,026,398.99	1,779,398.40	10,805,797.39	0.0%
Other Classified Salaries		2900	2,517,299.23	1,660,269.66	4,177,568.89	2,762,904.59	1,537,751.47	4,300,656.06	2.9%
TOTAL, CLASSIFIED SALARIES			26,987,592.91	34,006,713.72	60,994,306.63	27,656,937.51	33,339,819.87	60,996,757.38	0.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,854,163.47	19,890,877.27	34,745,040.74	15,216,298.00	19,354,637.90	34,570,935.90	-0.5%
PERS		3201-3202	7,235,059.40	9,416,810.51	16,651,869.91	6,605,434.00	8,784,349.21	15,389,783.21	-7.6%
OASDI/Medicare/Alternative		3301-3302	3,262,484.74	3,407,417.13	6,669,901.87	3,329,719.00	3,157,063.00	6,486,782.00	-2.7%
Health and Welfare Benefits		3401-3402	11,717,110.41	8,334,137.20	20,051,247.61	12,454,917.00	8,496,632.31	20,951,549.31	4.5%
Unemployment Insurance		3501-3502	58,800.66	39,753.11	98,553.77	55,344.00	38,899.00	94,243.00	-4.4%
Workers' Compensation		3601-3602	3,258,638.75	2,524,212.50	5,782,851.25	3,458,450.00	2,414,116.00	5,872,566.00	1.6%
OPEB, Allocated		3701-3702	1,538,546.78	360,968.27	1,899,515.05	1,612,417.00	310,788.00	1,923,205.00	1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	149,165.52	7,160.00	156,325.52	48,404.00	700.00	49,104.00	-68.6%
TOTAL, EMPLOYEE BENEFITS			42,073,969.73	43,981,335.99	86,055,305.72	42,780,983.00	42,557,185.42	85,338,168.42	-0.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	357,962.79	357,962.79	0.00	450,000.00	450,000.00	25.7%
Books and Other Reference Materials		4200	200,246.87	196,745.99	396,992.86	417,100.00	112,140.00	529,240.00	33.3%
Materials and Supplies		4300	12,230,592.47	10,315,281.90	22,545,874.37	5,843,547.60	3,986,829.26	9,830,376.86	-56.4%
Noncapitalized Equipment		4400	1,428,279.15	810,315.48	2,238,594.63	658,232.00	433,961.00	1,092,193.00	-51.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,859,118.49	11,680,306.16	25,539,424.65	6,918,879.60	4,982,930.26	11,901,809.86	-53.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	496,684.09	692,282.76	1,188,966.85	448,441.00	221,126.17	669,567.17	-43.7%
Dues and Memberships		5300	93,812.00	0.00	93,812.00	93,962.00	0.00	93,962.00	0.2%
Insurance		5400 - 5450	2,509,548.55	0.00	2,509,548.55	2,664,033.00	0.00	2,664,033.00	6.2%
Operations and Housekeeping Services		5500	5,015,650.00	0.00	5,015,650.00	5,266,435.00	0.00	5,266,435.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,770,231.14	981,933.34	2,752,164.48	1,601,830.00	907,259.00	2,509,089.00	-8.8%
Transfers of Direct Costs		5710	(485,796.32)	485,796.32	0.00	(384,751.00)	384,751.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(124,152.68)	(232,579.13)	(356,731.81)	(174,540.94)	(400.00)	(174,940.94)	-51.0%
Professional/Consulting Services and Operating Expenditures		5800	10,154,776.67	18,924,864.24	29,079,640.91	8,011,518.13	17,336,047.67	25,347,565.80	-12.8%
Communications		5900	740,188.46	44,627.13	784,815.59	740,204.00	41,469.00	781,673.00	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,170,941.91	20,896,924.66	41,067,866.57	18,267,131.19	18,890,252.84	37,157,384.03	-9.5%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	694,110.25	1,952,820.08	2,646,930.33	0.00	1,500,000.00	1,500,000.00	-43.3%
Buildings and Improvements of Buildings		6200	1,749,918.40	11,109,707.19	12,859,625.59	50,000.00	1,500,000.00	1,550,000.00	-87.9%
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	1,970,339.72	2,345,873.89	4,316,213.61	150,000.00	759,955.00	909,955.00	-78.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,414,368.37	15,408,401.16	19,822,769.53	200,000.00	3,759,955.00	3,959,955.00	-80.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	722,892.74	722,892.74	0.00	1,155,151.00	1,155,151.00	59.8%
Payments to County Offices		7142	77,564.00	566,144.21	643,708.21	77,564.00	566,145.00	643,709.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			77,564.00	1,289,036.95	1,366,600.95	77,564.00	1,721,296.00	1,798,860.00	31.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,931,698.59)	4,931,698.59	0.00	(3,789,465.40)	3,789,465.40	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(983,513.11)	0.00	(983,513.11)	(732,346.41)	0.00	(732,346.41)	-25.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,915,211.70)	4,931,698.59	(983,513.11)	(4,521,811.81)	3,789,465.40	(732,346.41)	-25.5%
TOTAL, EXPENDITURES			181,744,141.51	181,022,015.71	362,766,157.22	171,476,522.90	153,377,505.44	324,854,028.34	-10.5%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,394,333.16	0.00	7,394,333.16	2,357,537.00	0.00	2,357,537.00	-68.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,394,333.16	0.00	7,394,333.16	2,357,537.00	0.00	2,357,537.00	-68.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	(63,168,900.40)	63,168,900.40	0.00	(63,465,922.95)	63,465,922.95	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			(63,168,900.40)	63,168,900.40	0.00	(63,465,922.95)	63,465,922.95	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(70,563,233.56)	63,168,900.40	(7,394,333.16)	(65,823,459.95)	63,465,922.95	(2,357,537.00)	-68.1%

			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	216,178,465.09	1,634,780.00	217,813,245.09	220,025,267.00	1,632,006.00	221,657,273.00	1.8%
2) Federal Revenue		8100-8299	8,873.49	24,993,137.30	25,002,010.79	8,874.00	17,479,745.00	17,488,619.00	-30.1%
3) Other State Revenue		8300-8599	5,376,853.48	50,538,069.08	55,914,922.56	5,202,107.00	42,872,910.62	48,075,017.62	-14.0%
4) Other Local Revenue		8600-8799	14,879,419.92	28,064,489.30	42,943,909.22	10,767,066.00	20,110,030.69	30,877,096.69	-28.1%
5) TOTAL, REVENUES			236,443,611.98	105,230,475.68	341,674,087.66	236,003,314.00	82,094,692.31	318,098,006.31	-6.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	102,381,668.78	120,234,159.13	222,615,827.91	95,288,415.31	107,685,026.11	202,973,441.42	-8.8%
2) Instruction - Related Services	2000-2999		23,295,446.64	18,611,840.16	41,907,286.80	24,208,205.91	16,329,782.28	40,537,988.19	-3.3%
3) Pupil Services	3000-3999		19,173,577.15	15,681,435.52	34,855,012.67	19,101,004.50	14,602,765.65	33,703,770.15	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		69,462.00	0.00	69,462.00	69,514.00	0.00	69,514.00	0.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,504,495.60	6,280,674.89	24,785,170.49	18,086,037.18	4,461,337.40	22,547,374.58	-9.0%
8) Plant Services	8000-8999		18,241,927.34	18,924,869.06	37,166,796.40	14,645,782.00	8,577,298.00	23,223,080.00	-37.5%
9) Other Outgo	9000-9999		77,564.00	1,289,036.95	1,366,600.95	77,564.00	1,721,296.00	1,798,860.00	31.6%
10) TOTAL, EXPENDITURES			181,744,141.51	181,022,015.71	362,766,157.22	171,476,522.90	153,377,505.44	324,854,028.34	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,699,470.47	(75,791,540.03)	(21,092,069.56)	64,526,791.10	(71,282,813.13)	(6,756,022.03)	-68.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		7,394,333.16	0.00	7,394,333.16	2,357,537.00	0.00	2,357,537.00	-68.1%
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		(63,168,900.40)	63,168,900.40	0.00	(63,465,922.95)	63,465,922.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,563,233.56)	63,168,900.40	(7,394,333.16)	(65,823,459.95)	63,465,922.95	(2,357,537.00)	-68.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,863,763.09)	(12,622,639.63)	(28,486,402.72)	(1,296,668.85)	(7,816,890.18)	(9,113,559.03)	-68.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		79,835,495.05	41,381,846.59	121,217,341.64	63,971,731.96	28,759,206.96	92,730,938.92	-23.5%
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)			79,835,495.05	41,381,846.59	121,217,341.64	63,971,731.96	28,759,206.96	92,730,938.92	-23.5%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,835,495.05	41,381,846.59	121,217,341.64	63,971,731.96	28,759,206.96	92,730,938.92	-23.5%
2) Ending Balance, June 30 (E + F1e)			63,971,731.96	28,759,206.96	92,730,938.92	62,675,063.11	20,942,316.78	83,617,379.89	-9.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		152,374.00	0.00	152,374.00	152,374.00	0.00	152,374.00	0.0%
Stores	9712		262,850.00	0.00	262,850.00	262,850.00	0.00	262,850.00	0.0%
Prepaid Items	9713		446,836.00	0.00	446,836.00	57,570.87	0.00	57,570.87	-87.1%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	28,759,206.96	28,759,206.96	0.00	20,942,316.78	20,942,316.78	-27.2%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		11,104,815.00	0.00	11,104,815.00	9,816,347.00	0.00	9,816,347.00	-11.6%
Unassigned/Unappropriated Amount	9790		52,004,856.96	0.00	52,004,856.96	52,385,921.24	0.00	52,385,921.24	0.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	27,000.02	27,000.02
6211	Literacy Coaches and Reading Specialists Grant Program	859,278.65	265,818.77
6300	Lottery: Instructional Materials	7,315,489.84	7,315,489.84
6547	Special Education Early Intervention Preschool Grant	404,980.73	404,980.73
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,828,546.89	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	217,482.04	.54
7085	Learning Communities for School Success Program	232,214.78	0.00
7311	Classified School Employee Professional Development Block Grant	40,822.82	20,822.82
7399	LCFF Equity Multiplier	2,144,407.38	1,104,773.86
7810	Other Restricted State	244,998.63	51,452.63
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,954,685.79	4,144,751.79
9010	Other Restricted Local	8,489,299.39	7,607,225.78
Total, Restricted Balance		28,759,206.96	20,942,316.78

SUPPLEMENTAL SACS

FORM CB – SCHOOL DISTRICT CERTIFICATION

FORM 01CS – CRITERIA AND STANDARDS REVIEW

FORM A – AVERAGE DAILY ATTENDANCE

FORM CC – WORKER’S COMPENSATION CERTIFICATION

FORM CEA – ESTIMATED ACTUALS CLASSROOM COMP.

FORM CEB – 2025-26 BUDGET CLASSROOM COMP.

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: The proposed budget is available on the District's website:
<http://www.cajonvalley.net/Page/125>

Date: 6/5/2025

Adoption Date: 6/24/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: Governing Board Room, 750 E. Main
Street, El Cajon, CA 92020

Date: 6/10/2025

Time: 5:30 pm

Contact person for additional information on the budget reports:

Name: Miranda Durning

Title: Director, Fiscal Services

Telephone: 619-588-3071

E-mail: durningm@cajonvalley.net

Criteria and Standards Review Summary

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

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

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

37 67991 0000000
Form CB
G8BUEPRF1D(2025-26)

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

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

37 67991 0000000
Form CB
G8BUEPRF1D(2025-26)

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	

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):	14,915	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	14,903	15,154		
Charter School				
Total ADA	14,903	15,154	N/A	Met
Second Prior Year (2023-24)				
District Regular	14,580	14,589		
Charter School				
Total ADA	14,580	14,589	N/A	Met
First Prior Year (2024-25)				
District Regular	14,436	14,939		
Charter School		0		
Total ADA	14,436	14,939	N/A	Met
Budget Year (2025-26)				
District Regular	14,915			
Charter School	0			
Total ADA	14,915			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	14,748	15,333		
Charter School				
Total Enrollment	14,748	15,333	N/A	Met
Second Prior Year (2023-24)				
District Regular	15,107	15,601		
Charter School				
Total Enrollment	15,107	15,601	N/A	Met
First Prior Year (2024-25)				
District Regular	15,601	15,992		
Charter School				
Total Enrollment	15,601	15,992	N/A	Met
Budget Year (2025-26)				
District Regular	15,992			
Charter School				
Total Enrollment	15,992			

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	14,038	15,333	
Charter School		0	
Total ADA/Enrollment	14,038	15,333	91.6%
Second Prior Year (2023-24)			
District Regular	14,459	15,601	
Charter School	0		
Total ADA/Enrollment	14,459	15,601	92.7%
First Prior Year (2024-25)			
District Regular	14,939	15,992	
Charter School			
Total ADA/Enrollment	14,939	15,992	93.4%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	14,915	15,992		
Charter School	0			
Total ADA/Enrollment	14,915	15,992	93.3%	Not Met
1st Subsequent Year (2026-27)				
District Regular	14,915	15,992		
Charter School				
Total ADA/Enrollment	14,915	15,992	93.3%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	14,915	15,992		
Charter School				
Total ADA/Enrollment	14,915	15,992	93.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

School year 2022-2023 was the ADA to enrollment ratio low point for the District after the COVID-19 pandemic. Previously, the District's ratio was between 95%-96%. The District uses the First Prior Year ratio to project the ADA as the attendance rate gradually improves.

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)	14,938.74	14,914.96	14,914.96	14,914.96
b. Prior Year ADA (Funded)		14,938.74	14,914.96	14,914.96
c. Difference (Step 1a minus Step 1b)		(23.78)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.16%)	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		216,159,031.00	220,025,267.00	224,966,660.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		4,971,657.71	6,644,763.06	7,693,859.77
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)		2.14%	3.02%	3.42%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.14% to 3.14%	2.02% to 4.02%	2.42% to 4.42%

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)	52,449,785.09	52,449,785.00	52,449,785.00	52,449,785.00
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)	227,284,958.09	231,164,870.00	236,106,263.00	241,294,907.00
District's Projected Change in LCFF Revenue:		1.71%	2.14%	2.20%
LCFF Revenue Standard		1.14% to 3.14%	2.02% to 4.02%	2.42% to 4.42%
Status:		Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF Revenue compared excludes the transfer of In-Lieu Property Tax (ILPT) to the District charters. In LCFF Revenue districts, all ILPT transferred to charters from the District is backfilled to bring the District LCFF Revenue to the target funding.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	120,613,598.51	133,662,207.17	90.2%
Second Prior Year (2023-24)	130,909,572.53	146,264,976.16	89.5%
First Prior Year (2024-25)	149,137,360.44	181,744,141.51	82.1%
Historical Average Ratio:			87.3%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	150,534,759.92	171,476,522.90	87.8%	Met
1st Subsequent Year (2026-27)	157,186,938.50	179,091,836.88	87.8%	Met
2nd Subsequent Year (2027-28)	160,206,762.13	182,934,055.15	87.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.14%	3.02%	3.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.86% to 12.14%	-6.98% to 13.02%	-6.58% to 13.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.86% to 7.14%	-1.98% to 8.02%	-1.58% to 8.42%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	25,002,010.79		
Budget Year (2025-26)	17,488,619.00	(30.05%)	Yes
1st Subsequent Year (2026-27)	16,312,473.00	(6.73%)	Yes
2nd Subsequent Year (2027-28)	16,312,473.00	0.00%	No

Explanation:
(required if Yes)

In the Budget Year any carryover Federal Revenues are removed. In the 1st Subsequent Year expiring grants ESSA CSI and a Federal EPA grant are removed.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	55,914,922.56		
Budget Year (2025-26)	48,075,017.62	(14.02%)	Yes
1st Subsequent Year (2026-27)	47,895,763.60	(.37%)	No
2nd Subsequent Year (2027-28)	47,851,457.29	(.09%)	No

Explanation:
(required if Yes)

In the Budget Year one time grants are removed, including, Inclusive Early Education Expansion grant (IEEEP), LCFF Equity Multipliers, and In Person Instruction grant (IPI).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	42,943,909.22		
Budget Year (2025-26)	30,877,096.69	(28.10%)	Yes
1st Subsequent Year (2026-27)	29,920,141.69	(3.10%)	Yes
2nd Subsequent Year (2027-28)	29,876,282.66	(.15%)	No

Explanation:
(required if Yes)

In the Budget Year revenues not recognized until received such as donations, Medi-Cal, and local grant awards are removed. In the 1st Subsequent Year large local one-time grants were removed, including Afghan Refugee School Impact (ARSI) and CYBHI grant.

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

First Prior Year (2024-25)	25,539,424.65		
Budget Year (2025-26)	11,901,809.86	(53.40%)	Yes
1st Subsequent Year (2026-27)	11,020,940.90	(7.40%)	Yes
2nd Subsequent Year (2027-28)	11,188,027.29	1.52%	No

Explanation:

(required if Yes)

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.

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

First Prior Year (2024-25)	41,067,866.57		
Budget Year (2025-26)	37,157,384.03	(9.52%)	Yes
1st Subsequent Year (2026-27)	36,358,694.70	(2.15%)	Yes
2nd Subsequent Year (2027-28)	36,284,024.74	(.21%)	No

Explanation:

(required if Yes)

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.

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)	123,860,842.57		
Budget Year (2025-26)	96,440,733.31	(22.14%)	Not Met
1st Subsequent Year (2026-27)	94,128,378.29	(2.40%)	Met
2nd Subsequent Year (2027-28)	94,040,212.95	(.09%)	Met

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

First Prior Year (2024-25)	66,607,291.22		
Budget Year (2025-26)	49,059,193.89	(26.35%)	Not Met
1st Subsequent Year (2026-27)	47,379,635.60	(3.42%)	Met
2nd Subsequent Year (2027-28)	47,472,052.03	.20%	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)

In the Budget Year any carryover Federal Revenues are removed. In the 1st Subsequent Year expiring grants ESSA CSI and a Federal EPA grant are removed.

Explanation:

Other State Revenue

(linked from 6B
if NOT met)

In the Budget Year one time grants are removed, including, Inclusive Early Education Expansion grant (IEEEP), LCFF Equity Multipliers, and In Person Instruction grant (IPI).

Explanation:

In the Budget Year revenues not recognized until received such as donations, Medi-Cal, and local grant awards are removed. In the 1st Subsequent Year large local one-time grants were removed, including Afghan Refugee School Impact (ARSI) and

Cajon Valley Union Elementary
San Diego County

CYBHI grant. 2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

37 67991 0000000
Form 01CS
G8BUEPRF1D(2025-26)

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

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

Explanation:

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

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.

Explanation:

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

Prior year includes expenditures from carryover funds and one-time grants that are not projected in the Budget Year. As revenues and fund balances from the carryover and one-time grants are removed, the associated expenditures are also removed.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

316,304,715.34

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

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

316,304,715.34

9,489,141.46

9,516,297.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	8,477,724.00	9,837,847.00	11,104,815.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	44,264,229.26	39,944,483.34	52,004,856.96
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)	52,741,953.26	49,782,330.34	63,109,671.96
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	282,590,799.44	327,928,240.60	370,160,490.38
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)	282,590,799.44	327,928,240.60	370,160,490.38
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	18.7%	15.2%	17.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.2%	5.1%	5.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	12,767,150.32	144,955,544.17	N/A	Met
Second Prior Year (2023-24)	12,487,209.25	154,366,200.57	N/A	Met
First Prior Year (2024-25)	(15,863,763.09)	189,138,474.67	8.4%	Not Met
Budget Year (2025-26) (Information only)	(1,296,668.85)	173,834,059.90		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	49,662,087.65	54,581,135.48	N/A	Met
Second Prior Year (2023-24)	62,593,553.33	67,348,285.80	N/A	Met
First Prior Year (2024-25)	67,714,152.65	79,835,495.05	N/A	Met
Budget Year (2025-26) (Information only)	63,971,731.96			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	104,177,930.00		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:

Cajon Valley Union Elementary
San Diego County

(required if NOT met)

2025-26 Budget, July 1
General Fund
School District Criteria and Standards Review

37 67991 0000000
Form 01CS
G8BUEPRF1D(2025-26)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,915	14,767	14,620
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	327,211,565.34	325,029,710.67	328,954,741.79
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)	327,211,565.34	325,029,710.67	328,954,741.79

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	9,816,346.96	9,750,891.32	9,868,642.25
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	9,816,346.96	9,750,891.32	9,868,642.25

10C. Calculating the District's Budgeted Reserve Amount

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,816,347.00	9,750,891.00	9,868,642.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	52,385,921.24	52,553,453.65	52,297,302.48
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	62,202,268.24	62,304,344.65	62,165,944.48
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.01%	19.17%	18.90%
District's Reserve Standard (Section 10B, Line 7):	9,816,346.96	9,750,891.32	9,868,642.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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:

Staffing costs for employee retention and stabilizing staff to student ratios expenditures have been paid from one-time grants with the savings to the General Fund being transferred to Fund 17. Over the 2nd and 3rd subsequent years the funds from Fund 17 are transferred back to the General Fund to cover those costs for additional years. The expenditures will fully shift back into the General Fund or staffing levels will have to be adjusted accordingly if the General Fund resources do not allow.

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
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1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

First Prior Year (2024-25)	(63,168,900.40)			
Budget Year (2025-26)	(63,465,922.95)	297,022.55	.5%	Met
1st Subsequent Year (2026-27)	(64,056,817.00)	590,894.05	.9%	Met
2nd Subsequent Year (2027-28)	(65,643,443.00)	1,586,626.00	2.5%	Met

1b. Transfers In, General Fund *

First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	3,500,000.00	3,500,000.00	New	Not Met
2nd Subsequent Year (2027-28)	3,500,000.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *

First Prior Year (2024-25)	7,394,333.16			
Budget Year (2025-26)	2,357,537.00	(5,036,796.16)	(68.1%)	Not Met
1st Subsequent Year (2026-27)	1,276,139.00	(1,081,398.00)	(45.9%)	Not Met
2nd Subsequent Year (2027-28)	1,276,139.00	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 to the General Fund is the transfer from Fund 17 in both the 1st and 2nd Subsequent years.

- 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 Budget Year includes a transfer into Fund 17 with that large transfer out removed in the 1st subsequent year.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes

to increase in total

annual payments)

Annual payments for long-term commitments have decreased for all payments with the exception of General Obligation Bonds, which are paid for by the Treasurer-Tax Collector through Fund 51.

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

Retiree benefits are offered to employees with a minimum of 10 years of employment and minimum age 55. Benefits end at age 65. The District pays the premium percentage according to the active bargaining group employee only rate and retirees contribute remaining premium.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

10,899,195

4. OPEB Liabilities

- a. Total OPEB liability

37,635,721.00

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

0.00

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

37,635,721.00

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

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

6/30/2024

5. OPEB Contributions

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

0.00

0.00

0.00

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

2,108,293.00

2,171,542.00

2,236,688.00

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

2,108,293.00

2,171,542.00

2,236,688.00

- d. Number of retirees receiving OPEB benefits

141.00

141.00

141.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1,088	1,101	1,101	1,101

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.

2025-26 reopeners have not been settled. There are no prior year negotiations unsettled.

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

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 (MY Ps)?

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

1,350,000

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
17,781,643	18,492,908	19,232,625
74.2%	74.2%	74.2%
4.0%	4.0%	4.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
2,025,000	2,055,375	2,086,205
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	1,063	1,098	1,098	1,098

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.

2025-26 reopeners have not been settled. There are no prior year negotiations unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

800,000

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Yes	Yes	Yes
9,072,933	9,435,850	9,813,284
75.1%	75.1%	75.1%
4.0%	4.0%	4.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,200,000	1,218,000	1,236,270
1.5%	1.5%	1.5%

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	141	139	139	139

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:

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

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

Total cost of salary settlement

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

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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

Yes
Jun 24, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
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)	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?	No
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?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
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)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	14,938.74	14,938.74	14,938.74	14,914.96	14,914.96	14,914.96
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,938.74	14,938.74	14,938.74	14,914.96	14,914.96	14,914.96
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,938.74	14,938.74	14,938.74	14,914.96	14,914.96	14,914.96
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,167.42	1,167.42	1,167.42	1,171.11	1,171.11	1,171.11
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,167.42	1,167.42	1,167.42	1,171.11	1,171.11	1,171.11
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,167.42	1,167.42	1,167.42	1,171.11	1,171.11	1,171.11

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:

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

Signed

Date of Meeting: 6/24/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

For additional information on this certification, please contact:

Name: Miranda Durning

Title: Director, Fiscal Services

Telephone: 619-588-3071

E-mail: durningm@cajonvalley.net

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	128,903,396.28	301	724,137.11	303	128,179,259.17	305	1,146,470.58		307	127,032,788.59	309
2000 - Classified Salaries	60,994,306.63	311	1,714,819.33	313	59,279,487.30	315	4,576,221.42		317	54,703,265.88	319
3000 - Employee Benefits	86,055,305.72	321	2,773,089.14	323	83,282,216.58	325	2,582,645.67		327	80,699,570.91	329
4000 - Books, Supplies Equip Replace. (6500)	25,539,424.65	331	101,908.72	333	25,437,515.93	335	1,134,282.42		337	24,303,233.51	339
5000 - Services . . . & 7300 - Indirect Costs	40,084,353.46	341	311,830.58	343	39,772,522.88	345	3,007,437.62		347	36,765,085.26	349
TOTAL					335,951,001.86	365	TOTAL			323,503,944.15	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	99,155,352.40 375
2. Salaries of Instructional Aides Per EC 41011.	2100	25,548,744.24 380
3. STRS.	3101 & 3102	27,304,714.63 382
4. PERS.	3201 & 3202	7,716,896.74 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,696,623.14 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,039,785.95 385
7. Unemployment Insurance.	3501 & 3502	61,816.97 390
8. Workers' Compensation Insurance.	3601 & 3602	3,828,581.83 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	105,430.96 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		180,457,946.86 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,732,485.11
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		157,265.01 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		177,568,196.74 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.89%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	54.89%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.11%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	323,503,944.15	
5. Deficiency Amount (Part III, Line 3 times Line 4)	16,531,051.55	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

37 67991 0000000
Form CEB
G8BUEPRF1D(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	124,433,440.06	301	57,850.00	303	124,375,590.06	305	1,036,970.40		307	123,338,619.66	309
2000 - Classified Salaries	60,996,757.38	311	1,447,568.00	313	59,549,189.38	315	4,611,827.69		317	54,937,361.69	319
3000 - Employee Benefits	85,338,168.42	321	2,597,635.00	323	82,740,533.42	325	2,595,538.31		327	80,144,995.11	329
4000 - Books, Supplies Equip Replace. (6500)	11,901,809.86	331	63,476.76	333	11,838,333.10	335	1,141,692.00		337	10,696,641.10	339
5000 - Services . . & 7300 - Indirect Costs	36,425,037.62	341	188,865.69	343	36,236,171.93	345	2,710,370.86		347	33,525,801.07	349
TOTAL					314,739,817.89	365	TOTAL			302,643,418.63	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	95,017,514.12 375
2. Salaries of Instructional Aides Per EC 41011.	2100	24,790,165.00 380
3. STRS.	3101 & 3102	27,091,918.90 382
4. PERS.	3201 & 3202	7,019,859.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,454,108.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	13,565,987.31 385
7. Unemployment Insurance.	3501 & 3502	62,009.00 390
8. Workers' Compensation Insurance.	3601 & 3602	3,882,661.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	174,884,222.33	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1,877,925.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	132,411.71	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	172,873,885.62	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	57.12%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	57.12%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.88%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	302,643,418.63	
5. Deficiency Amount (Part III, Line 3 times Line 4)	8,716,130.46	

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

DISTRICT FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2025-26 thru 2027-28
Based on 2025-26 PROPOSED BUDGET, Updated 06/17/25

Assumptions:		Current 14,915			Current 14,915			Current 14,915		
		State COLA 2.30%	Undup 80.34%	P2 ADA 14,915	State COLA 3.02%	Undup 79.17%	P2 ADA 14,915	State COLA 3.42%	Undup 77.50%	P2 ADA 14,915
		2025-26 PROPOSED BUDGET			2026-27 Projected			2027-28 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	220,025,267	1,632,006	221,657,273	224,966,660	1,632,006	226,598,666	230,155,304	1,632,006	231,787,310
Federal Revenue	8100-8299	8,874	17,479,745	17,488,619	8,874	16,303,599	16,312,473	8,874	16,303,599	16,312,473
Other State Revenue	8300-8599	5,202,107	42,872,911	48,075,018	5,242,295	42,653,469	47,895,764	5,290,326	42,561,132	47,851,457
Local Revenue	8600-8799	10,767,066	20,110,031	30,877,097	10,778,031	19,142,111	29,920,142	10,734,172	19,142,111	29,876,283
Interfund Transfers In	8900-8929	0	0	0	3,500,000	0	3,500,000	3,500,000	0	3,500,000
Other Sources	8930-8979	0	0	0	0	0	0	0	0	0
Contribution to Restricted Fund	8980-8999	(63,465,923)	63,465,923	0	(64,056,817)	64,056,817	0	(65,643,443)	65,643,443	0
Total Revenue with Adjustments		172,537,391	145,560,615	318,098,006	180,439,042	143,788,002	324,227,044	184,045,233	145,282,290	329,327,523
Expenditures										
Certificated Salaries	1000-1999	80,096,839	44,336,601	124,433,440	84,493,335	40,185,252	124,678,587	85,760,735	40,065,939	125,826,674
Classified Salaries	2000-2999	27,656,938	33,339,820	60,996,757	28,071,792	33,461,676	61,533,467	28,492,868	33,765,807	62,258,675
Employee Benefits	3000-3999	42,780,983	42,557,185	85,338,168	44,621,812	41,268,556	85,890,368	45,953,159	41,896,529	87,849,688
Books/Supplies	4000-4999	6,918,880	4,982,930	11,901,810	7,125,062	3,895,879	11,020,941	7,322,426	3,865,601	11,188,027
Services/Operating Expenses	5000-5999	18,267,131	18,890,253	37,157,384	18,523,159	17,835,536	36,358,695	19,051,742	17,232,282	36,284,025
Capital Outlay	6000-6999	200,000	3,759,955	3,959,955	200,000	3,005,000	3,205,000	200,000	3,005,000	3,205,000
Other Outgo & Long Term Debt	7100-7499	77,564	1,721,296	1,798,860	77,564	1,721,296	1,798,860	77,564	1,721,296	1,798,860
Direct/Indirect Support	7300-7399	(4,521,811.81)	3,789,465.40	(732,346.41)	(4,020,886.42)	3,288,540.01	(732,346.41)	(3,924,439.88)	3,192,093.47	(732,346.41)
Interfund Transfers Out	7600-7629	2,357,537	0	2,357,537	1,276,139	0	1,276,139	1,276,139	0	1,276,139
Total Expenditures		173,834,060	153,377,505	327,211,565	180,367,976	144,661,735	325,029,711	184,210,194	144,744,548	328,954,742
Beginning Fund Balance		63,971,732	28,759,207	92,730,939	62,675,063	20,942,317	83,617,380	62,746,130	20,068,584	82,814,714
Projected Ending Fund Balance		62,675,063	20,942,317	83,617,380	62,746,130	20,068,584	82,814,714	62,581,168	20,606,326	83,187,495
Excess or (Deficit)		(1,296,669)	(7,816,890)	(9,113,559)	71,067	(873,733)	(802,666)	(164,961)	537,742	372,781
Revolving Cash		152,374	0	152,374	152,374	0	152,374	152,374	0	152,374
Stores		262,850	0	262,850	262,850	0	262,850	262,850	0	262,850
Prepaid Expenditures		57,571	0	57,571	26,561	0	26,561	0	0	0
Restricted		0	20,942,317	20,942,317	0	20,068,584	20,068,584	0	20,606,326	20,606,326
Mandated Reserve for Contingencies		9,816,347	0	9,816,347	9,750,891	0	9,750,891	9,868,642	0	9,868,642
Other Commitments		0	0	0	0	0	0	0	0	0
See MYP Assumptions for breakdown										
Unappropriated Reserve		52,385,921	0	52,385,921	52,553,454	0	52,553,454	52,297,302	0	52,297,302

**CAJON VALLEY UNION SCHOOL DISTRICT - GENERAL FUND
ASSUMPTIONS USED TO DEVELOP THE
2025-26 THROUGH 2027-28 MULTI-YEAR BUDGET PROJECTION
FOR 2025-26 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:

2025-26	2.30% COLA applied to base, 80.34% Unduplicated
2026-27	3.02% COLA applied to base, 79.17% Unduplicated
2027-28	3.42% COLA applied to base, 77.50% Unduplicated

2. The 2025-26 budget includes continuing one-time special program sources that span one to several years according to spending plans, including: the Arts, Music & Instructional Materials Discretionary Block Grant, LCFF Equity Multiplier, and Literacy Coaches & Reading Specialists Program. Several large one-time grants expired in 2024-25 and have no revenue or expenditures in 2025-26 budgets, including: ESSER III, Kitchen Infrastructure, Equipment and Training (KIT), In Person Instruction grant (IPI), and the Learning Recovery Emergency Block Grant (LREBG).
3. 2025-26 District student enrollment is projected to remain steady using enrollment counts as of the first Wednesday in October, CALPADS day. ADA for the three years has been projected using the 2024-25 P2 attendance rate of 93.27%. The attendance rate prior to COVID-19 trended at or above 95% before dropping to 90.83% in 2021-22 and has been gradually climbing since. Funded ADA is projected to be the current year ADA of 14,915 for all three years.
4. The cost of step and column increases are estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected to increase by the CPI increase of 2.98% in 2026-27 and 2.77% in 2027-28. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted funds as appropriate.
5. Annual rate changes in STRS and PERS pension costs are included in the 2025-26 budget and subsequent years. STRS reached the current established target rate in 2022-23, so it remains constant, and PERS contribution fluctuations continue each year.

	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.81%	26.90%	27.80%

6. An annual increase of 5% for district-paid health benefit premiums is included in the subsequent years.
7. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2025-26 and subsequent years. The 3% calculation includes allowable expenditure reductions for STRS-on-behalf expenditures, which reduce the amount projected to be required in 2025-26 by \$300,050.
8. Negotiations have not been settled for the 2025-26 reopeners. No salary increases beyond the annual step and column are included in the budget or subsequent years.
9. No revenue enhancements have been included to reflect potential funding to support staffing ratio increases at TK going from 12:1 down to 10:1. There are, however, some new positions budgeted under classified salaries and benefits. The potential revenue increase at the increased funding rate is \$1.6 million.
10. One-time reserves from Fund 17, set aside using LREBG employee stabilization funding, will support the General Fund with \$3.5 million transfers in 2026-27 and 2027-28. This will result in a \$3.5 million shortfall in 2028–29 when the funding ends.
11. Kidinnu Charter School will take on all Special Education responsibilities in 2025-26 and join its own SELPA in 2026-27. The resulting loss of AB602 revenue and the charter's share of District contributions exceeds savings, increasing the District's Special Education contribution by about \$750,000.

CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2025-26

A. Beginning Cash		113,291,489	113,291,489	113,518,783	98,890,146	99,164,084	91,220,285	82,375,827	96,473,704	96,571,640	91,308,656	92,747,501	100,298,670	100,413,567	104,177,930		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals	Total
LCFF State Aid	8011	149,221,634	7,461,082	7,461,082	13,429,947	13,429,947	13,429,947	13,429,947	13,429,947	13,429,947	13,429,947	13,429,947	13,429,947	13,429,947	149,221,634	0.00	149,221,634
LCFF State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0
EPA	8012	29,493,451	0	0	7,373,363	0	0	7,373,363	0	0	7,373,363	0	0	7,373,362	29,493,451	0.00	29,493,451
Property Taxes	8020-8079	52,449,785	183,574	1,043,751	162,594	723,807	2,050,787	16,825,891	8,003,837	1,311,245	1,311,245	13,490,085	6,031,725	1,311,244	52,449,785	0.00	52,449,785
Miscellaneous Funds	8080-8099	(9,507,597)	0	(570,456)	(1,140,912)	(760,608)	(760,608)	(760,608)	(760,608)	(760,608)	(1,331,064)	(665,532)	(665,532)	(1,331,061)	(9,507,597)	0.00	(9,507,597)
TOTAL LCFF		221,657,273	7,644,656	7,934,377	19,824,992	13,393,146	14,720,126	36,868,593	20,673,176	13,980,584	20,783,491	26,254,500	18,796,140	20,783,492	221,657,273	0.00	221,657,273
Federal Revenue	8100-8299	17,488,619	591,288	589,384	1,657,881	1,012,803	1,105,131	1,675,410	1,030,080	1,042,898	1,627,235	2,413,442	1,032,946	874,431	14,652,929	2,835,690.00	17,488,619
State Revenue	8300-8599	48,075,018	602,330	0	2,694,763	1,706,663	23,199	113,504	2,831,619	2,855,656	2,918,154	2,033,573	3,360,444	17,307,006	36,446,911	11,628,106.62	48,075,018
Local Revenue	8600-8799	30,877,097	79,590	693,258	2,062,590	2,031,713	2,794,377	2,503,146	1,809,398	2,291,081	2,121,257	2,729,535	3,002,206	1,034,580	23,152,731	7,724,365.69	30,877,097
Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0
All Other Financiang Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0
Total Receipts		318,098,006	8,917,864	9,217,019	26,240,226	18,144,325	18,642,833	41,160,653	26,344,273	20,170,219	27,450,137	33,431,050	26,191,736	39,999,509	295,909,844	22,188,162.31	318,098,006
C. Disbursements																	
Certificated Salaries	1000-1999	124,433,440	1,337,244	10,931,974	11,561,590	10,978,641	11,128,691	10,969,558	11,107,028	11,273,075	11,346,731	11,318,840	11,138,320	11,341,748	124,433,440	0.00	124,433,440
Classified Salaries	2000-2999	60,996,757	2,827,764	5,482,084	5,116,408	5,187,023	5,532,533	5,221,179	5,072,940	5,148,110	5,506,524	5,385,293	5,178,595	5,338,304	60,996,757	0.00	60,996,757
Employee Benefits	3000-3999	85,338,168	4,097,331	6,489,815	6,610,827	6,485,262	6,592,300	6,441,124	6,477,282	6,782,444	6,427,728	6,528,249	6,534,666	15,871,140	85,338,168	0.00	85,338,168
Books and Supplies	4000-4999	11,901,810	92,352	456,338	619,639	528,581	432,486	944,112	440,752	449,805	317,890	492,832	496,778	479,420	5,750,985	6,150,824.86	11,901,810
Services	5000-5999	37,157,384	1,490,333	1,914,137	2,134,738	2,269,015	1,737,186	3,210,398	2,016,456	1,594,047	2,259,169	1,890,142	2,552,712	2,132,834	25,201,167	11,956,217.03	37,157,384
Capital Outlay	6000-6999	3,959,955	80,732	468,333	366,296	115,218	185,326	276,405	232,449	185,722	153,250	264,525	175,768	125,277	2,629,301	1,330,654.00	3,959,955
Other Outgo, LTD	7000-7499	1,798,860	0	0	0	899,430	0	0	899,430	0	0	0	0	0	1,798,860	0.00	1,798,860
Direct/Indirect Support	7300-7399	(732,346)	0	0	0	0	0	0	0	0	0	0	0	(732,346)	(732,346)	0.00	(732,346)
Transfers Out	7600-7629	2,357,537	0	0	1,178,769	0	0	0	0	0	0	0	0	1,178,769	2,357,537	0.00	2,357,537
Total Disbursements		327,211,565	9,925,756	25,742,681	27,588,267	26,463,170	25,608,522	27,062,776	26,246,337	25,433,203	26,011,292	25,879,881	26,076,839	35,735,146	307,773,869	19,437,695.89	327,211,565

CVUSD CASH FLOW
PROPOSED ADOPTED BUDGET
2025-26

A. Beginning Cash		113,291,489	113,291,489	113,518,783	98,890,146	99,164,084	91,220,285	82,375,827	96,473,704	96,571,640	91,308,656	92,747,501	100,298,670	100,413,567	104,177,930		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
Assets and Deferred Outflows															0		
Other Cash Equivalents	9111-9199	(608,772)													(608,772)		
Receivables	920?	19,352,472	(7,740,989)	(5,805,742)	(3,870,494)	(1,935,247)	0	0	0	0	0	0	0	0	0		
Receivables from Government	9290	2,835,690	(1,134,276)	(850,707)	(567,138)	(283,569)	0	0	0	0	0	0	0	0	0		
Temporary Loans / Due From	9300-9319	500,000	(135,000)	(100,000)	(100,000)	(100,000)	(65,000)							500,000	500,000		
Other Assets	9320-9499	719,954													719,954		
Deferrals (Excl. Adj. & PY Recom.)	92XX	0													0		
Total Assets		22,799,344	(9,010,265)	(6,756,449)	(4,537,632)	(2,318,816)	(65,000)	0	0	0	0	0	0	500,000			
Liabilities and Deferred Inflows															0		
Payables (add 9507 and 9524)	950?	19,437,696	(7,775,078)	(4,859,424)	(2,915,654)	(1,943,770)	(1,943,770)	0	0	0	0	0	0	0	(0)		
Payables to Government	9590	0													0		
Unearned Revenue	9650-9659			0											0		
Deferrals (EPA Recover)	95XX														0		
Total Liabilities		19,437,696	(7,775,078)	(4,859,424)	(2,915,654)	(1,943,770)	(1,943,770)	0	0	0	0	0	0	0			
Non-Operating																	
Suspense	9910xxx																
Reconciling Items																	
Non-Operating		0	0	0	0	0	0	0	0	0	0	0	0	0			
D. Total Balance Sheet Items		3,361,648	1,235,187	1,897,025	1,621,978	375,047	(1,878,770)	0	0	0	0	0	0	(500,000)			
Net Incr/Decr		(5,751,911)	227,295	(14,628,637)	273,938	(7,943,798)	(8,844,459)	14,097,877	97,936	(5,262,984)	1,438,845	7,551,169	114,897	3,764,363			
F. Ending Cash (A + E)		107,539,578	113,518,783	98,890,146	99,164,084	91,220,285	82,375,827	96,473,704	96,571,640	91,308,656	92,747,501	100,298,670	100,413,567	104,177,930	104,177,930		

Cajon Valley Union (67991) - 2025-26 PROPOSED BUDGET				
	2024-25	2025-26	2026-27	2027-28
General Assumptions				
COLA & Augmentation	1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	15,996	15,992	15,992	15,992
Unduplicated Pupil Count (UPC)	13,598	11,994	12,394	12,794
Unduplicated Pupil Percentage (UPP)	81.10%	80.34%	79.17%	77.50%
Current Year LCFF Average Daily Attendance (ADA)	14,938.74	14,914.96	14,914.96	14,914.96
Funded LCFF ADA	14,938.74	14,914.96	14,914.96	14,914.96
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$152,003,902	\$155,256,266	\$159,945,744	\$165,415,579
Grade Span Adjustment	7,006,665	7,170,971	7,386,034	7,634,699
<i>Adjusted Base Grant</i>	\$159,010,567	\$162,427,237	\$167,331,778	\$173,050,278
Supplemental Grant	25,791,514	26,098,808	26,495,314	26,822,793
Concentration Grant	26,976,143	26,753,391	26,288,659	25,308,604
Total Base, Supplemental and Concentration Grant	\$211,778,224	\$215,279,436	\$220,115,751	\$225,181,675
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	1,264,633	1,264,633	1,264,633	1,264,633
Add-on: Home-to-School Transportation	1,035,568	1,059,386	1,091,379	1,128,704
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	2,080,606	2,421,812	2,494,897	2,580,292
Total Allowance and Add-On Amounts	\$4,380,807	\$4,745,831	\$4,850,909	\$4,973,629
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$216,159,031	\$220,025,267	\$224,966,660	\$230,155,304
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 216,159,031	\$ 220,025,267	\$ 224,966,660	\$ 230,155,304
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,470	\$ 14,752	\$ 15,083	\$ 15,431
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	216,159,031	220,025,267	224,966,660	230,155,304
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 41,323,858	\$ 41,310,182	\$ 41,310,182	\$ 41,310,182
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 28,876,315	\$ 29,493,451	\$ 30,381,974	\$ 31,417,540
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 145,958,858	\$ 149,221,634	\$ 153,274,504	\$ 157,427,582
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 216,159,031	\$ 220,025,267	\$ 224,966,660	\$ 230,155,304
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 145,958,858	\$ 149,221,634	\$ 153,274,504	\$ 157,427,582
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 28,876,315	\$ 29,493,451	\$ 30,381,974	\$ 31,417,540
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 19,434	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ 52,449,785	\$ 52,449,785	\$ 52,449,785	\$ 52,449,785
% Change	1.1431%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(11,125,927)	(11,139,603)	(11,139,603)	(11,139,603)
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 216,159,031	\$ 220,025,267	\$ 224,966,660	\$ 230,155,304
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 216,159,031	\$ 220,025,267	\$ 224,966,660	\$ 230,155,304
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 161,091,173	\$ 164,849,049	\$ 169,826,675	\$ 175,630,570
Supplemental and Concentration Grant funding in the LCAP year	\$ 52,767,657	\$ 52,852,199	\$ 52,783,973	\$ 52,131,397
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 6,225,264	\$ 6,173,860	\$ 6,066,614	\$ 5,840,448
Percentage to Increase or Improve Services	32.76%	32.06%	31.08%	29.68%

Cajon Valley Union (67991) - 2025-26 PROPOSED BUDGET				
	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 14,740.92	\$ 15,007.39	\$ 15,344.67	\$ 15,696.98
Grades 4-6	\$ 13,554.24	\$ 13,798.64	\$ 14,108.15	\$ 14,433.47
Grades 7-8	\$ 13,955.12	\$ 14,206.86	\$ 14,526.46	\$ 14,861.58
Grades 9-12	\$ 16,594.85	\$ 16,893.42	\$ 17,273.11	\$ 17,670.98
Base Grants				
Grades TK-3	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment				
Grades TK-3	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$ 316	\$ 323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580
Prorated Base Grants				
Grades TK-3	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment				
Grades TK-3	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$ 316	\$ 323	\$ 333	\$ 344
Supplemental Grant				
	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:				
	81.10%	80.34%	79.17%	77.50%
Grades TK-3	\$ 1,795	\$ 1,819	\$ 1,847	\$ 1,870
Grades 4-6	\$ 1,651	\$ 1,673	\$ 1,698	\$ 1,719
Grades 7-8	\$ 1,700	\$ 1,722	\$ 1,749	\$ 1,770
Grades 9-12	\$ 2,021	\$ 2,048	\$ 2,079	\$ 2,105
Concentration Grant (>55% population)				
	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:				
	26.1000%	25.3400%	24.1700%	22.5000%
Grades TK-3	\$ 1,878	\$ 1,865	\$ 1,833	\$ 1,764
Grades 4-6	\$ 1,727	\$ 1,715	\$ 1,685	\$ 1,622
Grades 7-8	\$ 1,778	\$ 1,766	\$ 1,735	\$ 1,670
Grades 9-12	\$ 2,114	\$ 2,099	\$ 2,063	\$ 1,986

BOSTONIA GLOBAL CHARTER FORMS

MULTI-YEAR PROJECTION

ASSUMPTIONS NARRATIVE

CASH FLOW PROJECTION

LCFF SUMMARY

FORM 09: 2024-25 ESTIMATED ACTUALS
& 2025-26 BUDGET

Bostonia Global Multiyear Projection for 2025-26 thru 2027-28
Based on 2025-26 ADOPTED BUDGET, Updated 06/17/25

Assumptions:		State COLA 2.30%	Undup 80.67%	P2 ADA 1,171.11	State COLA 3.02%	Undup 79.50%	P2 ADA 1,198.78	State COLA 3.42%	Undup 77.02%	P2 ADA 1,208.93
		2025-26 ADOPTED BUDGET			2026-27 Projected			2027-28 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	17,758,736	-	17,758,736	18,600,771	-	18,600,771	19,089,202	-	19,089,202
Federal Revenue	8100-8299	-	447,461	447,461	-	447,461	447,461	-	447,461	447,461
Other State Revenue	8300-8599	257,490	1,641,586	1,899,076	234,777	1,251,676	1,486,453	236,888	1,285,504	1,522,392
Local Revenue	8600-8799	371,441	-	371,441	372,413	-	372,413	368,525	-	368,525
Total Revenue with Adjustments		18,387,667	2,089,047	20,476,714	19,207,961	1,699,137	20,907,098	19,694,615	1,732,965	21,427,580
Expenditures										
Certificated Salaries	1000-1999	7,128,739	562,924	7,691,663	7,235,670	765,785	8,001,455	7,344,205	777,272	8,121,477
Classified Salaries	2000-2999	1,262,165	502,312	1,764,477	1,281,097	513,730	1,794,828	1,300,314	521,339	1,821,652
Employee Benefits	3000-3999	3,272,342	480,628	3,752,970	3,356,226	540,236	3,896,461	3,453,614	557,020	4,010,634
Books/Supplies	4000-4999	534,153	35,542	569,695	563,409	67,204	630,613	584,635	100,815	685,450
Services/Operating Expenses	5000-5999	6,374,746	343,069	6,717,815	6,622,504	350,378	6,972,883	6,866,213	364,354	7,230,567
Capital Outlay	6000-6999	33,548	-	33,548	33,548	-	33,548	33,548	-	33,548
Direct/Indirect Support	7300-7399	(117,685)	117,685	-	(138,919)	138,919	-	(144,381)	144,381	-
Total Expenditures		18,488,008	2,042,160	20,530,168	18,953,536	2,376,252	21,329,788	19,438,149	2,465,181	21,903,330
Beginning Fund Balance		2,755,924	2,970,577	5,726,501	2,655,583	3,017,464	5,673,047	2,910,008	2,340,349	5,250,357
Projected Ending Fund Balance		2,655,583	3,017,464	5,673,047	2,910,008	2,340,349	5,250,357	3,166,474	1,608,134	4,774,608
Excess or (Deficit)		(100,341)	46,887	(53,454)	254,425	(677,115)	(422,690)	256,466	(732,215)	(475,749)
Restricted		-	3,017,464	3,017,464	-	2,340,349	2,340,349	-	1,608,134	1,608,134
Mandated Reserve for Contingencies		615,905	-	615,905	639,894	-	639,894	657,100	-	657,100
Unappropriated Reserve		2,039,678	-	2,039,678	2,270,114	-	2,270,114	2,509,374	-	2,509,374

**CAJON VALLEY UNION SCHOOL DISTRICT – BOSTONIA GLOBAL
ASSUMPTIONS USED TO DEVELOP THE
2025-26 THROUGH 2027-28 MULTI-YEAR BUDGET PROJECTION
FOR 2025-26 ADOPTED BUDGET**

1. LCFF REVENUE ASSUMPTIONS:
 - 2025-26 2.30% COLA applied to base, 80.67% Unduplicated
 - 2026-27 3.02% COLA applied to base, 79.50% Unduplicated
 - 2027-28 3.42% COLA applied to base, 77.02% Unduplicated
2. The 2025-26 budget includes the following revenue sources: LCFF, Title I, Title II, Title III, Title IV, Lottery, ELOP, AND Proposition 28's Arts and Music in Schools. One-time and carryover revenues were removed from the subsequent years.
3. Bostonia Global received the 2023-24 Golden State Pathways Program Implementation Grant in fiscal year 2024-25. The charter will be spending down the \$2.8 million grant through June 30, 2028.
4. In 2025-26, Bostonia Global is serving students in grades TK-12 with projected enrollment of 1,270 students. ADA for the three years has been projected using the 2024-25 P2 attendance rate of 92.21%. With all grade levels currently being served, enrollment is projected to be only slightly increasing for the subsequent years as the class sizes fill in.
5. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. Supplies and services are projected to increase by the CPI increase of 2.98% in 2026-27 and 2.77% in 2027-28. Supplies and services increase by an additional 2.5% in the first subsequent year and 1% in the second subsequent year as enrollment increases and the program expands. Staffing, supplies, and service expenditures from carryover and expiring programs and funding sources are removed or moved to unrestricted as appropriate.
6. Annual rate changes in STRS and PERS pension costs are included in the 2025-26 budget and subsequent years.

	2025-26	2026-27	2027-28
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.81%	26.90%	27.80%

7. Employees at Bostonia Global Charter are employees of the District, and members of CVEA and CSEA at Cajon Valley. Negotiations have not been settled for the 2025-26 reopeners. No salary increases beyond the annual step and column are included in the subsequent years. A 5% increase to health and welfare contributions are included in subsequent years.

BOSTONIA GLOBAL CASH FLOW
PROPOSED ADOPTED
2025-26

A. Beginning Cash		12,003,197.72	12,003,197.72	8,373,965.23	8,171,988.93	8,794,952.74	9,481,514.62	9,830,185.50	9,743,714.50	10,592,492.50	11,368,799.50	12,474,729.50	12,598,041.50	12,543,615.50	12,895,853.15		
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected			
B. Receipts	Object	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Subtotal	Accruals	Total
LCFF State Aid	8011	14,567,264.00	728,363.00	728,363.00	1,311,054.00	1,311,054.00	1,311,054.00	1,311,054.00	1,311,054.00	1,311,054.00	1,311,054.00	1,311,054.00	1,311,054.00	1,311,052.00	14,567,264.00	0.00	14,567,264.00
LCFF State Aid PY	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA	8012	234,222.00	0.00	0.00	58,556.00	0.00	0.00	58,556.00	0.00	0.00	58,556.00	0.00	0.00	58,554.00	234,222.00	0.00	234,222.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	2,957,250.00	0.00	177,435.00	354,870.00	236,580.00	236,580.00	236,580.00	236,580.00	236,580.00	414,015.00	207,008.00	207,008.00	414,014.00	2,957,250.00	0.00	2,957,250.00
		17,758,736.00	728,363.00	905,798.00	1,724,480.00	1,547,634.00	1,547,634.00	1,606,190.00	1,547,634.00	1,547,634.00	1,783,625.00	1,518,062.00	1,518,062.00	1,783,620.00	17,758,736.00	0.00	17,758,736.00
Federal Revenue	8100-8299	447,461.00	15,129.00	15,080.00	42,418.00	25,913.00	28,276.00	42,867.00	26,355.00	26,683.00	41,634.00	61,750.00	26,429.00	22,373.00	374,907.00	72,554.00	447,461.00
State Revenue	8300-8599	3,860,938.00	48,374.00	0.00	216,418.00	500,804.00	1,863.00	9,116.00	793,448.00	666,012.00	857,822.00	55,660.00	12,367.00	125,480.00	3,287,364.00	573,574.00	3,860,938.00
Local Revenue	8600-8799	371,441.00	957.00	8,340.00	24,812.00	24,441.00	33,615.00	30,112.00	21,766.00	27,561.00	25,518.00	32,835.00	36,116.00	12,446.00	278,519.00	92,922.00	371,441.00
Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financi	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Receipts		22,438,576.00	792,823.00	929,218.00	2,008,128.00	2,098,792.00	1,611,388.00	1,688,285.00	2,389,203.00	2,267,890.00	2,708,599.00	1,668,307.00	1,592,974.00	1,943,919.00	21,699,526.00	739,050.00	22,438,576.00
C. Disbursements																	
Certificated Salaries	1000-1999	7,691,663.00	82,660.00	675,743.00	714,662.00	678,628.00	687,903.00	678,066.00	686,564.00	696,828.00	701,381.00	699,657.00	688,498.00	701,073.00	7,691,663.00	0.00	7,691,663.00
Classified Salaries	2000-2999	1,764,476.89	81,800.00	158,582.00	148,004.00	150,047.00	160,042.00	151,035.00	146,747.00	148,921.00	159,289.00	155,782.00	149,803.00	154,424.89	1,764,476.89	0.00	1,764,476.89
Employee Benefits	3000-3999	3,752,970.46	202,097.00	320,104.00	326,073.00	319,880.00	325,159.00	317,703.00	319,486.00	334,538.00	317,042.00	322,000.00	322,317.00	326,571.46	3,752,970.46	0.00	3,752,970.46
Books and Supplies	4000-4999	569,695.20	4,421.00	21,843.00	29,660.00	25,301.00	20,701.00	45,191.00	21,097.00	21,530.00	15,216.00	23,590.00	23,779.00	22,948.00	275,277.00	294,418.20	569,695.20
Services	5000-5999	6,717,814.58	269,443.00	346,064.00	385,947.00	410,223.00	314,072.00	580,419.00	364,562.00	288,193.00	408,443.00	341,725.00	461,514.00	385,603.00	4,556,208.00	2,161,606.58	6,717,814.58
Capital Outlay	6000-6999	33,548.00	684.00	3,968.00	3,103.00	976.00	1,570.00	2,342.00	1,969.00	1,573.00	1,298.00	2,241.00	1,489.00	1,061.00	22,274.00	11,274.00	33,548.00
Other Outgo, LTD	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct/Indirect Support	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Disbursements		20,530,168.13	641,105.00	1,526,304.00	1,607,449.00	1,585,055.00	1,509,447.00	1,774,756.00	1,540,425.00	1,491,583.00	1,602,669.00	1,544,995.00	1,647,400.00	1,591,681.35	18,062,869.35	2,467,298.78	20,530,168.13

BOSTONIA GLOBAL CASH FLOW
PROPOSED ADOPTED
2025-26

A. Beginning Cash		12,003,197.72	12,003,197.72	8,373,965.23	8,171,988.93	8,794,952.74	9,481,514.62	9,830,185.50	9,743,714.50	10,592,492.50	11,368,799.50	12,474,729.50	12,598,041.50	12,543,615.50	12,895,853.15
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	
D. Balance Sheet Items	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
Assets and Deferred Outflows															0.00
Cash Excl Treasury	9111-9199	(97,145.00)													(97,145.00)
Receivables	9200-9299	739,050.00	(295,620.00)	(221,715.00)	(147,810.00)	(73,905.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EPA Deferral														0.00	0.00
Deferral		0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00
Loans - DTDF	9311 (9310)	4,472,250.00	(4,472,250.00)												0.00
Stores	9320														0.00
Prepaid Exp	9330														0.00
Other Current Assets	9340														0.00
Deferred Outflows of Resources	9490														0.00
Total Assets		5,114,155.00	(4,767,870.00)	(221,715.00)	(147,810.00)	(73,905.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows															0.00
Payables	9500-9599	2,467,298.78	(986,919.51)	(616,824.70)	(370,094.82)	(246,729.88)	(246,729.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)
Loans - DTDF	9611 (9610)														0.00
Temp Loans/Tran	9641 (9640)														0.00
Deferred Revenue	9650														0.00
Total Liabilities		2,467,298.78	(986,919.51)	(616,824.70)	(370,094.82)	(246,729.88)	(246,729.88)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Operating															
Suspense	9910xxx														
Reconciling Items															
Non-Operating		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D. Total Balance Sheet Items		2,646,856	(3,780,950)	395,110	222,285	172,825	246,730	0	0	0	0	0	0	0	
Net Incr/Decr		4,555,264.09	(3,629,232.49)	(201,976.31)	622,963.82	686,561.88	348,670.88	(86,471.00)	848,778.00	776,307.00	1,105,930.00	123,312.00	(54,426.00)	352,237.65	
F. Ending Cash (A + E)		16,558,461.81	8,373,965.23	8,171,988.93	8,794,952.74	9,481,514.62	9,830,185.50	9,743,714.50	10,592,492.50	11,368,799.50	12,474,729.50	12,598,041.50	12,543,615.50	12,895,853.15	12,895,853.15

Bostonia Global (140558) - 2025-26 PROPOSED BUDGET				
	2024-25	2025-26	2026-27	2027-28
General Assumptions				
COLA & Augmentation	1.07%	2.30%	3.02%	3.42%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%
Student Assumptions:				
Enrollment Count	1,266	1,270	1,300	1,311
Unduplicated Pupil Count (UPC)	1,096	953	1,001	1,036
Unduplicated Pupil Percentage (UPP)	80.56%	80.67%	79.50%	77.02%
Current Year LCFF Average Daily Attendance (ADA)	1,167.42	1,171.11	1,198.78	1,208.93
Funded LCFF ADA	1,167.42	1,171.11	1,198.78	1,208.93
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-
Funded NSS ADA	-	-	-	-
LCFF Entitlement Summary				
Base Grant	\$12,344,442	\$12,691,781	\$13,411,134	\$13,995,058
Grade Span Adjustment	573,028	580,840	597,391	614,115
<i>Adjusted Base Grant</i>	\$12,917,470	\$13,272,621	\$14,008,525	\$14,609,173
Supplemental Grant	2,081,263	2,141,405	2,227,355	2,250,397
Concentration Grant	2,146,108	2,214,603	2,230,858	2,091,011
Total Base, Supplemental and Concentration Grant	\$17,144,841	\$17,628,629	\$18,466,738	\$18,950,581
Allowance: Necessary Small School	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-on: Home-to-School Transportation	-	-	-	-
Add-on: Small School District Bus Replacement Program	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-
Add-on: Transitional Kindergarten	155,450	130,107	134,033	138,621
Total Allowance and Add-On Amounts	\$155,450	\$130,107	\$134,033	\$138,621
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$17,300,291	\$17,758,736	\$18,600,771	\$19,089,202
Miscellaneous Adjustments	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 17,300,291	\$ 17,758,736	\$ 18,600,771	\$ 19,089,202
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,819	\$ 15,164	\$ 15,516	\$ 15,790
Additional State Aid	-	-	-	-
Total LCFF Entitlement with Additional State Aid	17,300,291	17,758,736	18,600,771	19,089,202
LCFF Sources Summary				
Funding Source Summary				
Local Revenue and In-Lieu of Property Taxes (<i>net for school districts</i>)	\$ 2,953,386	\$ 2,957,250	\$ 2,966,368	\$ 2,974,014
Education Protection Account Entitlement (<i>includes \$200/minimum per ADA</i>)	\$ 233,484	\$ 234,222	\$ 239,756	\$ 241,786
Net State Aid (<i>excludes Additional State Aid</i>)	\$ 14,113,421	\$ 14,567,264	\$ 15,394,647	\$ 15,873,402
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 17,300,291	\$ 17,758,736	\$ 18,600,771	\$ 19,089,202
Funding Source by Resource-Object				
State Aid (Resource Code 0000, Object Code 8011)	\$ 14,113,421	\$ 14,567,264	\$ 15,394,647	\$ 15,873,402
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 233,484	\$ 234,222	\$ 239,756	\$ 241,786
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
% Change	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	2,953,386	2,957,250	2,966,368	2,974,014
Entitlement and Source Reconciliation				
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 17,300,291	\$ 17,758,736	\$ 18,600,771	\$ 19,089,202
Additional State Aid	\$ -	\$ -	\$ -	\$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 17,300,291	\$ 17,758,736	\$ 18,600,771	\$ 19,089,202
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (<i>Excludes add-ons for TIIG & Transportation</i>)	\$ 13,072,920	\$ 13,402,728	\$ 14,142,558	\$ 14,747,794
Supplemental and Concentration Grant funding in the LCAP year	\$ 4,227,371	\$ 4,356,008	\$ 4,458,213	\$ 4,341,408
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 495,256	\$ 511,061	\$ 514,815	\$ 482,542
Percentage to Increase or Improve Services	32.34%	32.50%	31.52%	29.44%
PER-ADA FUNDING LEVELS				

Bostonia Global (140558) - 2025-26 PROPOSED BUDGET				
	2024-25	2025-26	2026-27	2027-28
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 14,690.11	\$ 15,039.15	\$ 15,377.39	\$ 15,647.76
Grades 4-6	\$ 13,507.53	\$ 13,827.84	\$ 14,138.23	\$ 14,388.21
Grades 7-8	\$ 13,907.03	\$ 14,236.92	\$ 14,557.43	\$ 14,814.98
Grades 9-12	\$ 16,537.66	\$ 16,929.17	\$ 17,309.94	\$ 17,615.57
Base Grants				
Grades TK-3	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236
Grade Span Adjustment				
Grades TK-3	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$ 316	\$ 323	\$ 333	\$ 344
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580
Prorated Base Grants				
Grades TK-3	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927
Grades 4-6	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092
Grades 7-8	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421
Grades 9-12	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236
Prorated Grade Span Adjustment				
Grades TK-3	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136
Grades 9-12	\$ 316	\$ 323	\$ 333	\$ 344
Supplemental Grant				
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%
Grades TK-3	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413
Grades 4-6	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218
Grades 7-8	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284
Grades 9-12	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716
Actual - 1.00 ADA, Local UPP as follows:				
Grades TK-3	\$ 1,783	\$ 1,827	\$ 1,855	\$ 1,858
Grades 4-6	\$ 1,640	\$ 1,680	\$ 1,705	\$ 1,709
Grades 7-8	\$ 1,688	\$ 1,729	\$ 1,756	\$ 1,759
Grades 9-12	\$ 2,008	\$ 2,056	\$ 2,088	\$ 2,092
Concentration Grant (>55% population)				
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%
Grades TK-3	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841
Grades 4-6	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210
Grades 7-8	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424
Grades 9-12	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:				
Grades TK-3	\$ 1,839	\$ 1,889	\$ 1,858	\$ 1,727
Grades 4-6	\$ 1,691	\$ 1,737	\$ 1,708	\$ 1,588
Grades 7-8	\$ 1,741	\$ 1,789	\$ 1,759	\$ 1,635
Grades 9-12	\$ 2,070	\$ 2,127	\$ 2,091	\$ 1,944

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,298,703.00	17,758,736.00	2.7%
2) Federal Revenue		8100-8299	447,461.00	447,461.00	0.0%
3) Other State Revenue		8300-8599	3,918,712.92	1,899,076.00	-51.5%
4) Other Local Revenue		8600-8799	545,394.79	371,441.00	-31.9%
5) TOTAL, REVENUES			22,210,271.71	20,476,714.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,672,403.32	7,691,663.00	0.3%
2) Classified Salaries		2000-2999	1,797,466.57	1,764,476.89	-1.8%
3) Employee Benefits		3000-3999	3,739,830.86	3,752,970.46	0.4%
4) Books and Supplies		4000-4999	599,302.60	569,695.20	-4.9%
5) Services and Other Operating Expenditures		5000-5999	6,983,843.19	6,717,814.58	-3.8%
6) Capital Outlay		6000-6999	33,547.49	33,548.00	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			20,826,394.03	20,530,168.13	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,383,877.68	(53,454.13)	-103.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,383,877.68	(53,454.13)	-103.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,342,622.99	5,726,500.67	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,622.99	5,726,500.67	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,342,622.99	5,726,500.67	31.9%
2) Ending Balance, June 30 (E + F1e)			5,726,500.67	5,673,046.54	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,970,577.28	3,017,464.27	1.6%
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	2,755,923.69	2,655,582.57	-3.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.30)	(0.30)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	14,113,421.00	14,567,264.00	3.2%
Education Protection Account State Aid - Current Year		8012	233,484.00	234,222.00	0.3%
State Aid - Prior Years		8019	(1,588.00)	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	2,953,386.00	2,957,250.00	0.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,298,703.00	17,758,736.00	2.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	331,496.00	331,496.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	42,121.00	42,121.00	0.0%
Title III, Immigrant Student Program	4201	8290	5,162.00	5,162.00	0.0%
Title III, English Learner Program	4203	8290	49,495.00	49,495.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	19,187.00	19,187.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			447,461.00	447,461.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	30,535.00	30,535.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	341,444.89	319,276.00	-6.5%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	839,569.00	839,569.00	0.0%
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	191,450.00	191,450.00	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	2,515,714.03	518,246.00	-79.4%
TOTAL, OTHER STATE REVENUE			3,918,712.92	1,899,076.00	-51.5%
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	221,620.00	221,620.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	141,295.00	0.00	-100.0%
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	182,479.79	149,821.00	-17.9%
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			545,394.79	371,441.00	-31.9%
TOTAL, REVENUES			22,210,271.71	20,476,714.00	-7.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,849,380.59	5,778,057.00	-1.2%
Certificated Pupil Support Salaries		1200	438,414.18	515,488.00	17.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,252,187.58	1,116,815.00	-10.8%
Other Certificated Salaries		1900	132,420.97	281,303.00	112.4%
TOTAL, CERTIFICATED SALARIES			7,672,403.32	7,691,663.00	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	556,036.91	504,130.00	-9.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	481,412.61	515,160.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	341,996.85	339,466.00	-0.7%
Other Classified Salaries		2900	418,020.20	405,720.89	-2.9%
TOTAL, CLASSIFIED SALARIES			1,797,466.57	1,764,476.89	-1.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,471,372.09	1,469,125.00	-0.2%
PERS		3201-3202	505,579.37	471,069.00	-6.8%
OASDI/Medicare/Alternative		3301-3302	283,999.69	246,573.46	-13.2%
Health and Welfare Benefits		3401-3402	1,048,474.68	1,148,935.00	9.6%
Unemployment Insurance		3501-3502	5,082.25	4,775.00	-6.0%
Workers' Compensation		3601-3602	313,081.85	296,493.00	-5.3%
OPEB, Allocated		3701-3702	112,240.93	116,000.00	3.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,739,830.86	3,752,970.46	0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	471.00	471.00	0.0%
Books and Other Reference Materials		4200	48,777.21	48,780.00	0.0%
Materials and Supplies		4300	395,904.96	369,306.20	-6.7%
Noncapitalized Equipment		4400	154,149.43	151,138.00	-2.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			599,302.60	569,695.20	-4.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,154.65	35,880.00	2.1%
Dues and Memberships		5300	4,380.69	4,381.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	372,626.76	372,628.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,750.95	14,618.00	-12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	285,651.81	106,920.94	-62.6%
Professional/Consulting Services and Operating Expenditures		5800	6,268,234.12	6,182,340.64	-1.4%
Communications		5900	1,044.21	1,046.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,983,843.19	6,717,814.58	-3.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	33,547.49	33,548.00	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			33,547.49	33,548.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,826,394.03	20,530,168.13	-1.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,298,703.00	17,758,736.00	2.7%
2) Federal Revenue		8100-8299	447,461.00	447,461.00	0.0%
3) Other State Revenue		8300-8599	3,918,712.92	1,899,076.00	-51.5%
4) Other Local Revenue		8600-8799	545,394.79	371,441.00	-31.9%
5) TOTAL, REVENUES			22,210,271.71	20,476,714.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		10,929,242.10	10,467,331.78	-4.2%
2) Instruction - Related Services	2000-2999		2,681,319.29	2,687,881.00	0.2%
3) Pupil Services	3000-3999		1,115,662.51	1,281,572.35	14.9%
4) Ancillary Services	4000-4999		181,959.35	163,895.00	-9.9%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,144,498.81	5,144,990.00	0.0%
8) Plant Services	8000-8999		773,711.97	784,498.00	1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,826,394.03	20,530,168.13	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,383,877.68	(53,454.13)	-103.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,383,877.68	(53,454.13)	-103.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,342,622.99	5,726,500.67	31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,342,622.99	5,726,500.67	31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,342,622.99	5,726,500.67	31.9%
2) Ending Balance, June 30 (E + F1e)			5,726,500.67	5,673,046.54	-0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,970,577.28	3,017,464.27	1.6%
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	2,755,923.69	2,655,582.57	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.30)	(0.30)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6300	Lottery : Instructional Materials	380,304.64	472,625.64
6383	Golden State Pathway s Program	2,370,285.64	2,394,262.38
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	212,409.00	150,576.25
7810	Other Restricted State	7,578.00	0.00
Total, Restricted Balance		2,970,577.28	3,017,464.27

SACS OTHER FUNDS

SUMMARY OF OTHER FUNDS

FUND 08 – STUDENT ACTIVITY FUND (ASB)

FUND 12 – CHILD DEVELOPMENT FUND

FUND 13 – CAFETERIA SPECIAL REVENUE FUND

FUND 17 – SPECIAL RESERVE FUND

FUND 20 – POSTEMPLOYMENT BENEFITS

FUND 21 – BUILDING FUND

FUND 25 – CAPITAL FACILITIES FUND

FUND 40 – CAPITAL OUTLAY PROJECTS

FUND 51 – BOND INTEREST AND REDEMPTION

FUND 67 – SELF-INSURANCE FUND

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

Fund Description	2024-25 Estimated Actuals				2025-26 Adopted Budget			
	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending	Adj Beginning	Revenue / Xfer In	Expenses / Xfer Out	Ending
Student Activity Fund (ASB)	133,685	146,583	280,269	-	-	0	-	-
Child Development Fund	3,785,156	4,401,440	7,121,676	1,064,920	1,064,920	3,658,182	3,649,695	1,073,407
Child Nutrition Fund	13,311,152	16,766,284	15,160,572	14,916,864	14,916,864	17,240,412	14,422,711	17,734,565
Special Reserve for Other Than Capital Outlay	-	6,120,000	-	6,120,000	6,120,000	1,080,000	-	7,200,000
Special Reserve for Postemployment Benefits	9,213,439	901,875	-	10,115,314	10,115,314	783,881	-	10,899,195
Building Fund	34,150,812	4,267,904	14,155,097	24,263,619	24,263,619	3,689,696	10,296,925	17,656,390
Capital Facilities Fund	1,096,975	963,058	508,591	1,551,441	1,551,441	690,000	119,000	2,122,441
Special Reserve for Capital Outlay Projects	8,396,983	261,931	696,983	7,961,931	7,961,931	150,000	150,000	7,961,931
Bond Interest and Redemption Fund	20,310,200	-	-	20,310,200	20,310,200	-	-	20,310,200
Insurance Fund	6,472,758	25,194,780	26,663,802	5,003,736	5,003,736	25,124,331	25,133,721	4,994,346

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,583.44	0.00	-100.0%
5) TOTAL, REVENUES			146,583.44	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	280,128.91	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	139.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			280,268.85	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,685.41)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,685.41)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,685.41	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,685.41	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,685.41	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	146,583.44	0.00	-100.0%
TOTAL, REVENUES			146,583.44	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	280,128.91	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			280,128.91	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	139.94	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			139.94	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			280,268.85	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	146,583.44	0.00	-100.0%
5) TOTAL, REVENUES			146,583.44	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		280,268.85	0.00	-100.0%
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			280,268.85	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,685.41)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,685.41)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,685.41	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,685.41	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,685.41	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,242,759.06	3,557,195.00	-16.2%
4) Other Local Revenue		8600-8799	158,681.34	100,987.00	-36.4%
5) TOTAL, REVENUES			4,401,440.40	3,658,182.00	-16.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,069,547.08	1,418,612.00	-31.5%
2) Classified Salaries		2000-2999	1,229,252.32	910,617.00	-25.9%
3) Employee Benefits		3000-3999	1,226,984.92	956,546.00	-22.0%
4) Books and Supplies		4000-4999	1,298,389.49	70,666.00	-94.6%
5) Services and Other Operating Expenditures		5000-5999	806,210.00	65,260.00	-91.9%
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	491,292.13	227,994.00	-53.6%
9) TOTAL, EXPENDITURES			7,121,675.94	3,649,695.00	-48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,720,235.54)	8,487.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,720,235.54)	8,487.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,785,156.03	1,064,920.49	-71.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,785,156.03	1,064,920.49	-71.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,785,156.03	1,064,920.49	-71.9%
2) Ending Balance, June 30 (E + F1e)			1,064,920.49	1,073,407.49	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,022,025.59	1,030,512.59	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	42,894.90	42,894.90	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	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	3,545,679.06	3,542,195.00	-0.1%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	697,080.00	15,000.00	-97.8%
TOTAL, OTHER STATE REVENUE			4,242,759.06	3,557,195.00	-16.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	100,986.34	100,987.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	57,695.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			158,681.34	100,987.00	-36.4%
TOTAL, REVENUES			4,401,440.40	3,658,182.00	-16.9%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,917,586.82	1,268,929.00	-33.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,760.26	149,484.00	-1.5%
Other Certificated Salaries		1900	200.00	199.00	-0.5%
TOTAL, CERTIFICATED SALARIES			2,069,547.08	1,418,612.00	-31.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	991,454.58	675,840.00	-31.8%
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	220,296.32	217,475.00	-1.3%
Other Classified Salaries		2900	17,501.42	17,302.00	-1.1%
TOTAL, CLASSIFIED SALARIES			1,229,252.32	910,617.00	-25.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	394,781.77	270,966.00	-31.4%
PERS		3201-3202	317,655.97	244,064.00	-23.2%
OASDI/Medicare/Alternative		3301-3302	130,185.48	90,255.00	-30.7%
Health and Welfare Benefits		3401-3402	245,290.43	250,031.00	1.9%
Unemployment Insurance		3501-3502	1,713.18	1,189.00	-30.6%
Workers' Compensation		3601-3602	105,248.14	73,042.00	-30.6%
OPEB, Allocated		3701-3702	30,909.95	26,999.00	-12.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,226,984.92	956,546.00	-22.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	614,389.49	55,666.00	-90.9%
Noncapitalized Equipment		4400	684,000.00	15,000.00	-97.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,298,389.49	70,666.00	-94.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	78,450.00	3,500.00	-95.5%
Dues and Memberships		5300	175.00	175.00	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	750.00	750.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,880.00	12,380.00	-22.0%
Professional/Consulting Services and Operating Expenditures		5800	709,525.00	47,025.00	-93.4%
Communications		5900	1,430.00	1,430.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			806,210.00	65,260.00	-91.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	491,292.13	227,994.00	-53.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			491,292.13	227,994.00	-53.6%
TOTAL, EXPENDITURES			7,121,675.94	3,649,695.00	-48.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,242,759.06	3,557,195.00	-16.2%
4) Other Local Revenue		8600-8799	158,681.34	100,987.00	-36.4%
5) TOTAL, REVENUES			4,401,440.40	3,658,182.00	-16.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,052,954.99	2,848,674.00	-52.9%
2) Instruction - Related Services	2000-2999		576,966.82	572,565.00	-0.8%
3) Pupil Services	3000-3999		462.00	462.00	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		491,292.13	227,994.00	-53.6%
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			7,121,675.94	3,649,695.00	-48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,720,235.54)	8,487.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,720,235.54)	8,487.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,785,156.03	1,064,920.49	-71.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,785,156.03	1,064,920.49	-71.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,785,156.03	1,064,920.49	-71.9%
2) Ending Balance, June 30 (E + F1e)			1,064,920.49	1,073,407.49	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,022,025.59	1,030,512.59	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	42,894.90	42,894.90	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
6105	Early Education: California State Preschool Program	.01	.01
6130	Early Education: Center-Based Reserve Account	572,734.97	581,221.97
7810	Other Restricted State	449,290.61	449,290.61
Total, Restricted Balance		1,022,025.59	1,030,512.59

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,431,300.51	11,916,014.29	4.2%
3) Other State Revenue		8300-8599	4,331,275.07	4,361,902.30	0.7%
4) Other Local Revenue		8600-8799	985,514.00	962,495.00	-2.3%
5) TOTAL, REVENUES			16,748,089.58	17,240,411.59	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,052,426.38	4,947,767.02	-2.1%
3) Employee Benefits		3000-3999	2,037,104.18	1,997,210.11	-2.0%
4) Books and Supplies		4000-4999	6,446,883.01	5,529,257.00	-14.2%
5) Services and Other Operating Expenditures		5000-5999	422,618.00	390,486.00	-7.6%
6) Capital Outlay		6000-6999	709,319.56	1,053,638.00	48.5%
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	492,220.98	504,352.41	2.5%
9) TOTAL, EXPENDITURES			15,160,572.11	14,422,710.54	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,587,517.47	2,817,701.05	77.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,194.16	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			18,194.16	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,605,711.63	2,817,701.05	75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,311,152.33	14,916,863.96	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,311,152.33	14,916,863.96	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,311,152.33	14,916,863.96	12.1%
2) Ending Balance, June 30 (E + F1e)			14,916,863.96	17,734,565.01	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,916,863.96	17,734,565.01	18.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,431,300.51	11,916,014.29	4.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,431,300.51	11,916,014.29	4.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,331,275.07	4,361,902.30	0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,331,275.07	4,361,902.30	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	900,495.00	900,495.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	62,000.00	62,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	23,019.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			985,514.00	962,495.00	-2.3%
TOTAL, REVENUES			16,748,089.58	17,240,411.59	2.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,285,633.88	4,138,461.61	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	446,694.45	492,909.31	10.3%
Clerical, Technical and Office Salaries		2400	320,098.05	316,396.10	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			5,052,426.38	4,947,767.02	-2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,064,082.70	1,042,801.05	-2.0%
OASDI/Medicare/Alternative		3301-3302	366,659.40	359,326.21	-2.0%
Health and Welfare Benefits		3401-3402	401,329.20	393,302.62	-2.0%
Unemployment Insurance		3501-3502	2,941.68	2,882.85	-2.0%
Workers' Compensation		3601-3602	159,691.20	156,497.38	-2.0%
OPEB, Allocated		3701-3702	40,000.00	40,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,037,104.18	1,997,210.11	-2.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	560,156.49	551,150.00	-1.6%
Noncapitalized Equipment		4400	239,475.10	248,107.00	3.6%
Food		4700	5,647,251.42	4,730,000.00	-16.2%
TOTAL, BOOKS AND SUPPLIES			6,446,883.01	5,529,257.00	-14.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	2,550.00	-70.0%
Dues and Memberships		5300	1,150.00	7,000.00	508.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	158,182.00	169,000.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	176,586.00	126,036.00	-28.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	55,200.00	55,640.00	0.8%
Professional/Consulting Services and Operating Expenditures		5800	21,200.00	21,600.00	1.9%
Communications		5900	1,800.00	8,660.00	381.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			422,618.00	390,486.00	-7.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	709,319.56	1,053,638.00	48.5%
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			709,319.56	1,053,638.00	48.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	492,220.98	504,352.41	2.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			492,220.98	504,352.41	2.5%
TOTAL, EXPENDITURES			15,160,572.11	14,422,710.54	-4.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,194.16	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,194.16	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,194.16	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,431,300.51	11,916,014.29	4.2%
3) Other State Revenue		8300-8599	4,331,275.07	4,361,902.30	0.7%
4) Other Local Revenue		8600-8799	985,514.00	962,495.00	-2.3%
5) TOTAL, REVENUES			16,748,089.58	17,240,411.59	2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,510,169.13	13,749,358.13	-5.2%
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		492,220.98	504,352.41	2.5%
8) Plant Services	8000-8999		158,182.00	169,000.00	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,160,572.11	14,422,710.54	-4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,587,517.47	2,817,701.05	77.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,194.16	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			18,194.16	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,605,711.63	2,817,701.05	75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,311,152.33	14,916,863.96	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,311,152.33	14,916,863.96	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,311,152.33	14,916,863.96	12.1%
2) Ending Balance, June 30 (E + F1e)			14,916,863.96	17,734,565.01	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,916,863.96	17,734,565.01	18.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	14,377,805.16	17,274,533.21
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	79,027.20	.20
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	460,031.60	460,031.60
Total, Restricted Balance		14,916,863.96	17,734,565.01

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	30,000.00	50.0%
5) TOTAL, REVENUES			20,000.00	30,000.00	50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	30,000.00	50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,100,000.00	1,050,000.00	-82.8%
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			6,100,000.00	1,050,000.00	-82.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,120,000.00	1,080,000.00	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,120,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,120,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,120,000.00	New
2) Ending Balance, June 30 (E + F1e)			6,120,000.00	7,200,000.00	17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,120,000.00	7,200,000.00	17.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,000.00	30,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	30,000.00	50.0%
TOTAL, REVENUES			20,000.00	30,000.00	50.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,100,000.00	1,050,000.00	-82.8%
(a) TOTAL, INTERFUND TRANSFERS IN			6,100,000.00	1,050,000.00	-82.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,100,000.00	1,050,000.00	-82.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	30,000.00	50.0%
5) TOTAL, REVENUES			20,000.00	30,000.00	50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,000.00	30,000.00	50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,100,000.00	1,050,000.00	-82.8%
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			6,100,000.00	1,050,000.00	-82.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,120,000.00	1,080,000.00	-82.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,120,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,120,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,120,000.00	New
2) Ending Balance, June 30 (E + F1e)			6,120,000.00	7,200,000.00	17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,120,000.00	7,200,000.00	17.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,392.00	200,000.00	-42.8%
5) TOTAL, REVENUES			349,392.00	200,000.00	-42.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			349,392.00	200,000.00	-42.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	552,483.00	583,881.00	5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			552,483.00	583,881.00	5.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			901,875.00	783,881.00	-13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,213,438.59	10,115,313.59	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,213,438.59	10,115,313.59	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,213,438.59	10,115,313.59	9.8%
2) Ending Balance, June 30 (E + F1e)			10,115,313.59	10,899,194.59	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,115,313.59	10,899,194.59	7.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	210,000.00	200,000.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	139,392.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			349,392.00	200,000.00	-42.8%
TOTAL, REVENUES			349,392.00	200,000.00	-42.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	552,483.00	583,881.00	5.7%
(a) TOTAL, INTERFUND TRANSFERS IN			552,483.00	583,881.00	5.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			552,483.00	583,881.00	5.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,392.00	200,000.00	-42.8%
5) TOTAL, REVENUES			349,392.00	200,000.00	-42.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			349,392.00	200,000.00	-42.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	552,483.00	583,881.00	5.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			552,483.00	583,881.00	5.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			901,875.00	783,881.00	-13.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,213,438.59	10,115,313.59	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,213,438.59	10,115,313.59	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,213,438.59	10,115,313.59	9.8%
2) Ending Balance, June 30 (E + F1e)			10,115,313.59	10,899,194.59	7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,115,313.59	10,899,194.59	7.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,544,248.25	2,966,040.00	-16.3%
5) TOTAL, REVENUES			3,544,248.25	2,966,040.00	-16.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,242.96	13,057.00	-81.1%
3) Employee Benefits		3000-3999	32,184.87	6,648.00	-79.3%
4) Books and Supplies		4000-4999	2,752,059.14	2,874,512.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	279,117.44	272,591.00	-2.3%
6) Capital Outlay		6000-6999	9,525,952.91	5,665,618.00	-40.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,496,539.71	1,464,499.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,155,097.03	10,296,925.00	-27.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,610,848.78)	(7,330,885.00)	-30.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,656.00	723,656.00	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			723,656.00	723,656.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,887,192.78)	(6,607,229.00)	-33.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,150,812.08	24,263,619.30	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,150,812.08	24,263,619.30	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,150,812.08	24,263,619.30	-29.0%
2) Ending Balance, June 30 (E + F1e)			24,263,619.30	17,656,390.30	-27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,423,584.60	13,158,001.60	15.2%
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	12,840,034.70	4,498,388.70	-65.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,500,000.00	1,500,000.00	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	570,673.35	558,717.00	-2.1%
Interest		8660	454,680.90	304,500.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	399,779.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	619,115.00	602,823.00	-2.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,544,248.25	2,966,040.00	-16.3%
TOTAL, REVENUES			3,544,248.25	2,966,040.00	-16.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	26,020.66	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	43,222.30	13,057.00	-69.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,242.96	13,057.00	-81.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,379.94	3,501.00	-82.8%
OASDI/Medicare/Alternative		3301-3302	5,543.54	1,000.00	-82.0%
Health and Welfare Benefits		3401-3402	3,936.20	1,730.00	-56.0%
Unemployment Insurance		3501-3502	39.90	7.00	-82.5%
Workers' Compensation		3601-3602	2,285.29	410.00	-82.1%
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			32,184.87	6,648.00	-79.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,752,059.14	2,874,512.00	4.4%
TOTAL, BOOKS AND SUPPLIES			2,752,059.14	2,874,512.00	4.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	51.80	5.00	-90.3%
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	25,000.00	25,000.00	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	253,980.18	247,500.00	-2.6%
Communications		5900	85.46	86.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			279,117.44	272,591.00	-2.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,080,800.78	1,842,043.00	70.4%
Buildings and Improvements of Buildings		6200	8,421,503.06	3,823,575.00	-54.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	23,649.07	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,525,952.91	5,665,618.00	-40.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	521,539.71	480,499.00	-7.9%
Other Debt Service - Principal		7439	975,000.00	984,000.00	0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,496,539.71	1,464,499.00	-2.1%
TOTAL, EXPENDITURES			14,155,097.03	10,296,925.00	-27.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	723,656.00	723,656.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			723,656.00	723,656.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			723,656.00	723,656.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,544,248.25	2,966,040.00	-16.3%
5) TOTAL, REVENUES			3,544,248.25	2,966,040.00	-16.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,651,407.32	8,825,276.00	-30.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,503,689.71	1,471,649.00	-2.1%
10) TOTAL, EXPENDITURES			14,155,097.03	10,296,925.00	-27.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(10,610,848.78)	(7,330,885.00)	-30.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	723,656.00	723,656.00	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			723,656.00	723,656.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,887,192.78)	(6,607,229.00)	-33.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,150,812.08	24,263,619.30	-29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,150,812.08	24,263,619.30	-29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,150,812.08	24,263,619.30	-29.0%
2) Ending Balance, June 30 (E + F1e)			24,263,619.30	17,656,390.30	-27.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,423,584.60	13,158,001.60	15.2%
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	12,840,034.70	4,498,388.70	-65.0%
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	11,423,584.60	13,158,001.60
Total, Restricted Balance		11,423,584.60	13,158,001.60

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	963,057.73	690,000.00	-28.4%
5) TOTAL, REVENUES			963,057.73	690,000.00	-28.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	717.17	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	12,870.00	20,000.00	55.4%
6) Capital Outlay		6000-6999	495,003.72	99,000.00	-80.0%
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			508,590.89	119,000.00	-76.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			454,466.84	571,000.00	25.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			454,466.84	571,000.00	25.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,096,974.57	1,551,441.41	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,096,974.57	1,551,441.41	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,096,974.57	1,551,441.41	41.4%
2) Ending Balance, June 30 (E + F1e)			1,551,441.41	2,122,441.41	36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,551,441.41	2,122,441.41	36.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	30,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	17,007.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	906,050.73	660,000.00	-27.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			963,057.73	690,000.00	-28.4%
TOTAL, REVENUES			963,057.73	690,000.00	-28.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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	717.17	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			717.17	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,870.00	20,000.00	55.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,870.00	20,000.00	55.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	495,003.72	99,000.00	-80.0%
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			495,003.72	99,000.00	-80.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			508,590.89	119,000.00	-76.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	963,057.73	690,000.00	-28.4%
5) TOTAL, REVENUES			963,057.73	690,000.00	-28.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		12,870.00	20,000.00	55.4%
8) Plant Services	8000-8999		495,720.89	99,000.00	-80.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			508,590.89	119,000.00	-76.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			454,466.84	571,000.00	25.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			454,466.84	571,000.00	25.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,096,974.57	1,551,441.41	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,096,974.57	1,551,441.41	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,096,974.57	1,551,441.41	41.4%
2) Ending Balance, June 30 (E + F1e)			1,551,441.41	2,122,441.41	36.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,551,441.41	2,122,441.41	36.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,551,441.41	2,122,441.41
Total, Restricted Balance		1,551,441.41	2,122,441.41

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	261,931.00	150,000.00	-42.7%
5) TOTAL, REVENUES			261,931.00	150,000.00	-42.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	376,989.68	150,000.00	-60.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	319,993.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			696,982.68	150,000.00	-78.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(435,051.68)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,051.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,396,982.68	7,961,931.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,396,982.68	7,961,931.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,396,982.68	7,961,931.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			7,961,931.00	7,961,931.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,961,931.00	7,961,931.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	111,931.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			261,931.00	150,000.00	-42.7%
TOTAL, REVENUES			261,931.00	150,000.00	-42.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,083.00	0.00	-100.0%
Noncapitalized Equipment		4400	370,906.68	150,000.00	-59.6%
TOTAL, BOOKS AND SUPPLIES			376,989.68	150,000.00	-60.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	289,415.00	0.00	-100.0%
Equipment Replacement		6500	30,578.00	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			319,993.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			696,982.68	150,000.00	-78.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	261,931.00	150,000.00	-42.7%
5) TOTAL, REVENUES			261,931.00	150,000.00	-42.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		696,982.68	150,000.00	-78.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			696,982.68	150,000.00	-78.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(435,051.68)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,051.68)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,396,982.68	7,961,931.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,396,982.68	7,961,931.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,396,982.68	7,961,931.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			7,961,931.00	7,961,931.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,961,931.00	7,961,931.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,310,200.00	20,310,200.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,310,200.00	20,310,200.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,310,200.00	20,310,200.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,310,200.00	20,310,200.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,310,200.00	20,310,200.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,310,200.00	20,310,200.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,310,200.00	20,310,200.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,310,200.00	20,310,200.00	0.0%
2) Ending Balance, June 30 (E + F1e)			20,310,200.00	20,310,200.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,310,200.00	20,310,200.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,194,780.00	25,124,331.00	-0.3%
5) TOTAL, REVENUES			25,194,780.00	25,124,331.00	-0.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,156.00	170,803.00	13.8%
3) Employee Benefits		3000-3999	87,440.00	116,101.00	32.8%
4) Books and Supplies		4000-4999	300.00	2,200.00	633.3%
5) Services and Other Operating Expenses		5000-5999	26,425,906.00	24,844,617.00	-6.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			26,663,802.00	25,133,721.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,469,022.00)	(9,390.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,469,022.00)	(9,390.00)	-99.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,472,758.23	5,003,736.23	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,472,758.23	5,003,736.23	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,472,758.23	5,003,736.23	-22.7%
2) Ending Net Position, June 30 (E + F1e)			5,003,736.23	4,994,346.23	-0.2%
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	5,003,736.23	4,994,346.23	-0.2%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	82,000.00	82,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	70,449.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	25,008,125.00	25,008,125.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,206.00	34,206.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,194,780.00	25,124,331.00	-0.3%
TOTAL, REVENUES			25,194,780.00	25,124,331.00	-0.3%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	32,061.00	31,581.00	-1.5%
Clerical, Technical and Office Salaries		2400	118,095.00	139,222.00	17.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			150,156.00	170,803.00	13.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,143.00	45,793.00	11.3%
OASDI/Medicare/Alternative		3301-3302	11,580.00	13,067.00	12.8%
Health and Welfare Benefits		3401-3402	27,533.00	27,533.00	0.0%
Unemployment Insurance		3501-3502	151.00	86.00	-43.0%
Workers' Compensation		3601-3602	4,777.00	27,533.00	476.4%
OPEB, Allocated		3701-3702	2,256.00	2,089.00	-7.4%
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			87,440.00	116,101.00	32.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	300.00	2,200.00	633.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			300.00	2,200.00	633.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	15,500.00	3,000.00	-80.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,706.00	12,901.00	-80.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	26,345,700.00	24,828,716.00	-5.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,425,906.00	24,844,617.00	-6.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			26,663,802.00	25,133,721.00	-5.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,194,780.00	25,124,331.00	-0.3%
5) TOTAL, REVENUES			25,194,780.00	25,124,331.00	-0.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		26,663,802.00	25,133,721.00	-5.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			26,663,802.00	25,133,721.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,469,022.00)	(9,390.00)	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,469,022.00)	(9,390.00)	-99.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,472,758.23	5,003,736.23	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,472,758.23	5,003,736.23	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,472,758.23	5,003,736.23	-22.7%
2) Ending Net Position, June 30 (E + F1e)			5,003,736.23	4,994,346.23	-0.2%
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	5,003,736.23	4,994,346.23	-0.2%

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