



# REDWOOD CITY SCHOOL DISTRICT

## 2025-26 Proposed Budget

Public Hearing  
June 18, 2025

Scheduled Adoption  
June 25, 2025

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## **DISTRICT OVERVIEW**

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Redwood City is located in San Mateo County and is home to approximately 79,000 people. This 150-year-old community is 25 miles south of San Francisco and about 27 miles north of San Jose, roughly between Interstate I-280 and Highway 101. It is approximately 19 square miles in land area with a mean elevation of 15 feet above sea level. With its ideal weather and close proximity to California’s most beautiful beaches and redwood forests, Redwood City is fast becoming a major entertainment destination of the peninsula and beyond, with music, festivals, theater, movies, dance, and crafts, as well as many family activities to enjoy. Redwood City School District is a pre-K-8 district comprised of 10 elementary schools and 2 middle schools. The district office is located at 750 Bradford Street, Redwood City, CA 94063, (650) 423-2200.

### **Board of Education**

Mike Wells, President	<a href="mailto:mwells@rcsdk8.net">mwells@rcsdk8.net</a>
David Weekly, Vice-President	<a href="mailto:dweekly@rcsdk8.net">dweekly@rcsdk8.net</a>
Cecilia I. Marquez, Clerk	<a href="mailto:cmarquez@rcsdk8.net">cmarquez@rcsdk8.net</a>
Jennifer Ng Kwing King, Member	<a href="mailto:jngkwingking@rcsdk8.net">jngkwingking@rcsdk8.net</a>
David Li, Member	<a href="mailto:dli@rcsdk8.net">dli@rcsdk8.net</a>

### **Administration**

John R. Baker, Ed.D., Superintendent	<a href="mailto:jbaker@rcsdk8.net">jbaker@rcsdk8.net</a>
Rick Edson, Chief Business Official	<a href="mailto:redson@rcsdk8.net">redson@rcsdk8.net</a>
Anna Herrera, Assistant Superintendent	<a href="mailto:aherrera@rcsdk8.net">aherrera@rcsdk8.net</a>
Wendy Kelly, Deputy Superintendent	<a href="mailto:wkelly@rcsdk8.net">wkelly@rcsdk8.net</a>

## SCHOOLS IN REDWOOD CITY SCHOOL DISTRICT

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**Adelante Selby Spanish Immersion (PreK-5)**

170 Selby Lane  
Atherton, CA 94027  
Principal: Warren Sedar  
Phone: (650) 368-3996  
Enrollment: 582

**Clifford Elementary (TK-8)**

225 Clifford Avenue  
Redwood City, CA 94062  
Principal: Kristy Jackson  
Phone: (650) 366-8011  
Enrollment: 698

**Roy Cloud Elementary (TK-8)**

3790 Red Oak Way  
Redwood City, CA 94061  
Principal: Melissa Bowdoin  
Phone: (650) 369-2264  
Enrollment: 636

**Henry Ford Elementary (TK-5)**

2498 Massachusetts Avenue  
Redwood City, CA 94061  
Principal: Jennifer Knopf  
Phone: (650) 368-2981  
Enrollment: 445

**Garfield Elementary (PreK-5)**

3600 Middlefield Road  
Menlo Park, CA 94025  
Principal: Sara Shackel  
Phone: (650) 369-3759  
Enrollment: 280

**Hoover Elementary (PreK-8)**

701 Charter Street  
Redwood City, CA 94063  
Principal: Lupe Guzman  
Phone: (650) 366-8415  
Enrollment: 675

**John F. Kennedy Middle School (6-8)**

2521 Goodwin Avenue  
Redwood City, CA 94061  
Principal: Chandra Leonardo  
Phone: (650) 365-4611  
Enrollment: 808

**McKinley Institute of Tech (6-8)**

400 Duane Street  
Redwood City, CA 94062  
Principal: Bea Williams  
Phone: (650) 366-3827  
Enrollment: 476

**North Star Academy (3-8)**

400 Duane Street  
Redwood City, CA 94062  
Principal: Erin Kekos  
Phone: (650) 482-5973  
Enrollment: 527

**Orion Alternative and Mandarin Immersion (PreK-5)**

555 Avenue del Ora  
Redwood City, CA 94062  
Principal: Winnie Wong  
Phone: (650) 365-8320  
Enrollment: 512

**Roosevelt Elementary (PreK-5)**

2223 Vera Avenue  
Redwood City, CA 94061  
Principal: Tina Mercer  
Phone: (650) 369-5597  
Enrollment: 382

**Taft Elementary (PreK-5)**

903 10<sup>th</sup> Avenue  
Redwood City, CA 94063  
Principal: David Camarena  
Phone: (650) 369-2589  
Enrollment: 357

*The enrollment count was based on the October 2024 CALPADS report (certified); does not include RCSD students attending Non-Public schools.*

## MISSION, VISION, AND BELIEFS

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### **Mission:**

RCSD creates a safe and supportive, inspirational and rigorous, joyful and inclusive environment for all learners.

### **Vision:**

RCSD will be a thriving, dynamic, innovative, and nurturing community where each student realizes their unique gifts and strengths to achieve high intellectual performances for personal and academic success.

### **Beliefs:**

Children learn and succeed...

- ❖ in a safe environment with challenging and enriching instruction.
- ❖ when all students and staff are held to high expectations.
- ❖ when each of us supports their intellectual, physical, social and emotional development.
- ❖ when they have caring adults in their lives.
- ❖ in a community that respects diverse backgrounds and treats everyone equitably.
- ❖ when their ideas and involvement are encouraged and respected.
- ❖ when families actively support their learning.
- ❖ when we work in partnership with families and community.
- ❖ when all employees are highly qualified, valued and respected.
- ❖ when each of us acts on the conviction that every child can and will learn.

## 2025-26 PROPOSED BUDGET ASSUMPTIONS

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<b>Assumptions - 2025-26 Proposed Budget</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>
District Enrollment	6,466	6,337	6,210	6,086
Average Daily Attendance (ADA)	93.92%	93.96%	93.97%	93.97%
Unduplicated Pupil Percentage (UPP)	61.53%	60.67%	60.67%	60.67%
Local Control Funding Formula (LCFF) COLA	1.07%	2.30%	3.02%	3.42%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	27.05%	26.81%	26.90%	27.80%
Step and Column	1.50%	1.50%	1.50%	1.50%
Property Tax Increase	4.02%	5.00%	5.00%	5.00%
California CPI	3.07%	3.42%	2.98%	2.77%
Discretionary Block Grant		\$91/ADA		

## GENERAL FUND 01 COMBINED - REVENUE, EXPENDITURES, & CHANGES

### FUND 01 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE 25-26 Proposed Budget

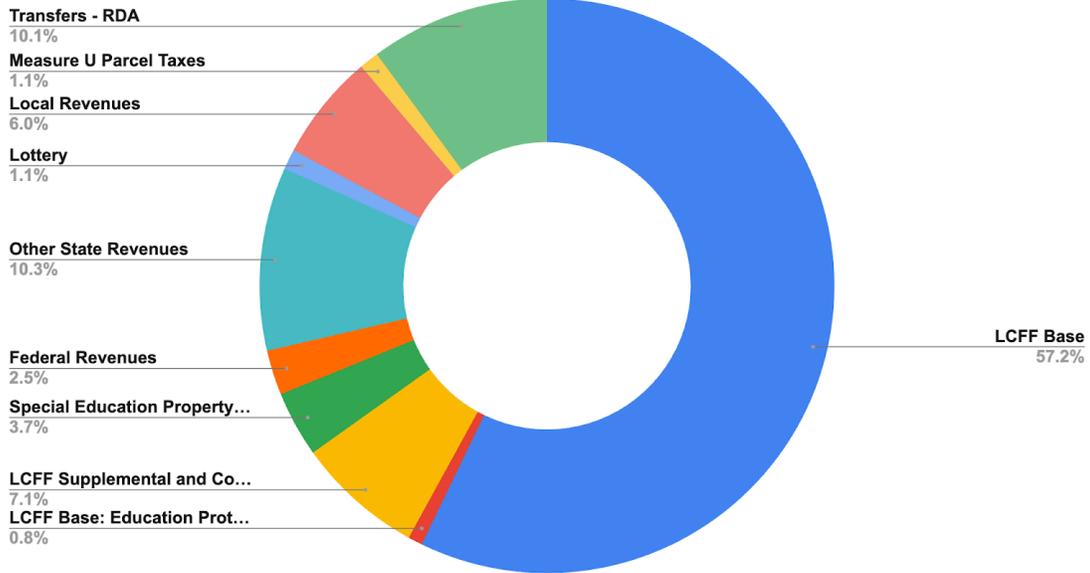
	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Proposed Budget 25-26	Difference
<b>A) REVENUES</b>						
LCFF Sources	\$98,908,439	\$98,260,258	\$98,559,479	\$98,190,620	\$102,390,348	\$4,199,728
Federal Revenues	3,387,403	4,524,482	4,590,791	4,615,726	3,754,794	-860,932
Other State Revenues	16,528,778	17,372,918	17,408,112	17,536,184	17,030,409	-505,775
Local Revenues	10,165,439	13,100,473	13,632,666	14,655,591	10,557,501	-4,098,090
<b>TOTAL REVENUES</b>	<b>\$128,990,059</b>	<b>\$133,258,131</b>	<b>\$134,191,048</b>	<b>\$134,998,121</b>	<b>\$133,733,052</b>	<b>-\$1,265,069</b>
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$53,034,842	\$53,373,112	\$53,184,352	\$51,899,052	53,049,671.00	\$1,150,619
Classified Salaries	25,727,067	27,594,280	27,410,370	27,516,801	29,253,308.00	-183,910
Employee Benefits	36,687,522	37,292,213	37,668,448	37,477,926	40,120,555.00	2,642,629
Books and Supplies	3,049,909	3,864,844	4,014,913	4,597,420	2,917,960.00	-1,679,460
Services and Operating Expenses	25,157,917	29,376,733	32,968,730	34,448,952	26,245,834.00	-8,203,118
Capital Outlay	0	115,423	115,423	881,223	115,423.00	-765,800
Other Outgo	419,478	419,478	419,478	419,478	429,425.00	9,947
Direct Support/Indirect Costs	(635,296)	(652,308)	(697,940)	(677,042)	-664,331.00	12,711
<b>TOTAL EXPENDITURES</b>	<b>\$143,441,439</b>	<b>\$151,383,775</b>	<b>\$155,083,774</b>	<b>\$156,563,810</b>	<b>\$151,467,845</b>	<b>-\$5,095,965</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(14,451,380)</b>	<b>(18,125,644)</b>	<b>(20,892,726)</b>	<b>(21,565,689)</b>	<b>(17,734,793)</b>	<b>3,830,896</b>
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$9,725,000	\$8,725,000	\$8,725,000	\$9,300,000	\$15,000,000	5,700,000
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$9,725,000</b>	<b>\$8,725,000</b>	<b>\$8,725,000</b>	<b>\$9,300,000</b>	<b>\$15,000,000</b>	<b>5,700,000</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(4,726,380)</b>	<b>(9,400,644)</b>	<b>(12,167,726)</b>	<b>(12,265,689)</b>	<b>(2,734,793)</b>	<b>9,530,896</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$25,361,257</b>	<b>\$25,361,257</b>	<b>\$25,361,257</b>	<b>\$25,361,257</b>	<b>\$13,095,568</b>	<b>-\$12,265,689</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$20,634,877</b>	<b>\$15,960,613</b>	<b>\$13,193,531</b>	<b>\$13,095,568</b>	<b>\$10,360,775</b>	<b>-\$2,734,793</b>

# GENERAL FUND REVENUE

## 25-26 Proposed Budget

Revenue Category	Amount	% of Total
LCFF Base	\$85,040,684	57.18%
LCFF Base: Education Protection Account	1,207,250	0.81%
LCFF Supplemental and Concentration	10,631,496	7.15%
Special Education Property Taxes	5,510,918	3.71%
Federal Revenues	3,754,794	2.53%
Other State Revenues	15,332,646	10.31%
Lottery	1,697,763	1.14%
Local Revenues	8,930,690	6.01%
Measure U Parcel Taxes	1,626,811	1.09%
Transfers - RDA	15,000,000	10.09%
<b>Total Revenue</b>	<b>\$148,733,052</b>	<b>100.0%</b>

RCSD Fund 01 Revenue  
2025-26 Proposed Budget

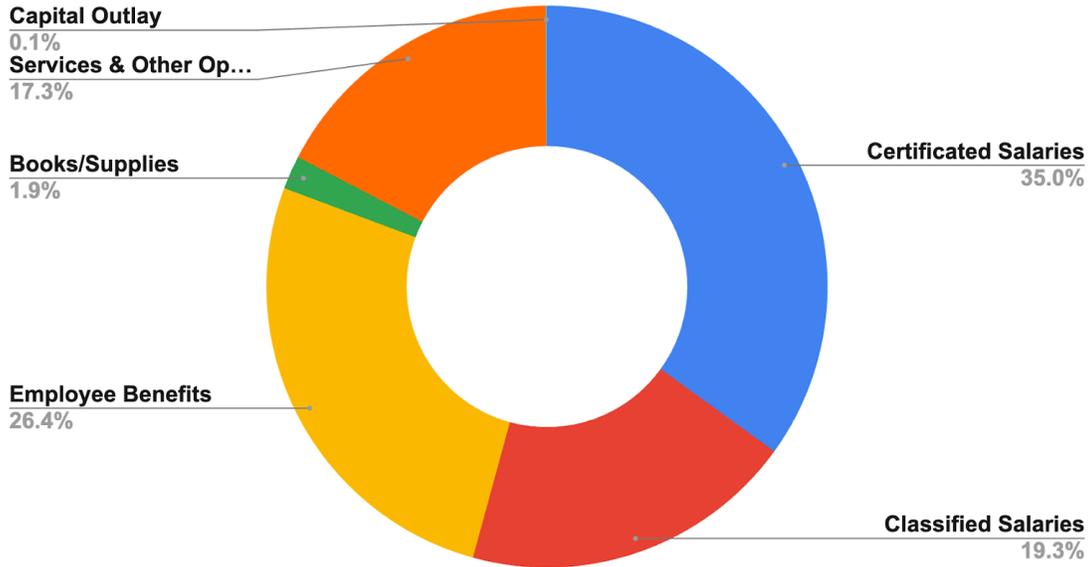


# GENERAL FUND EXPENDITURES

## GENERAL FUND 01 EXPENDITURES 2025-26 Proposed Budget

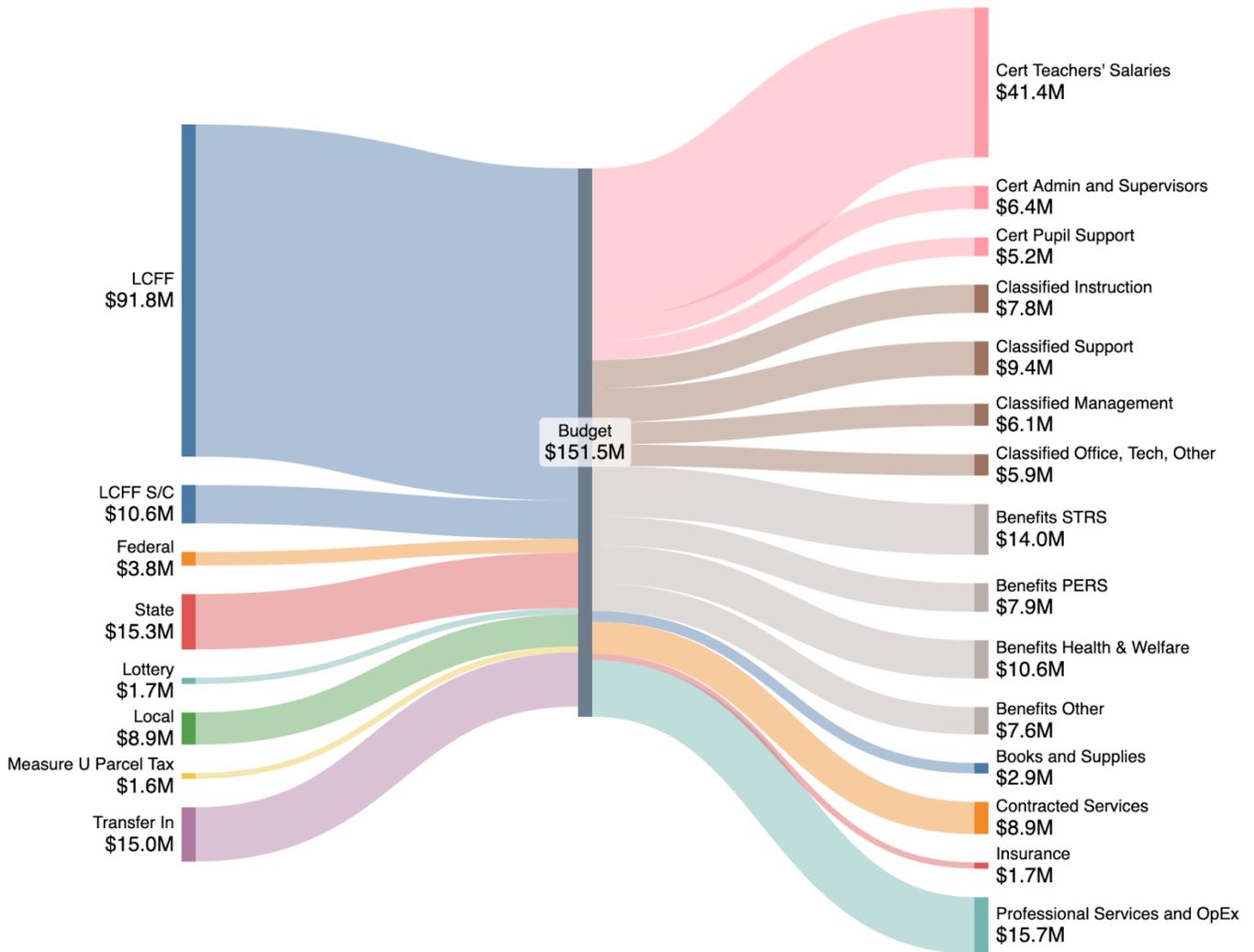
Expenditures Category	Amount	% of Total
Certificated Salaries	\$53,049,671	35.02%
Classified Salaries	29,253,308	19.31%
Employee Benefits	40,120,555	26.49%
Books/Supplies	2,917,960	1.93%
Services & Other Operating Expenses	26,245,834	17.33%
Capital Outlay	115,423	0.08%
Other Outgo/Direct & Indirect Costs/Transfer-out	(234,906)	-0.16%
<b>Total Expenditures</b>	<b>151,467,845</b>	<b>100.00%</b>

RCSD Fund 01 Expenditures  
2025-26 Proposed Budget



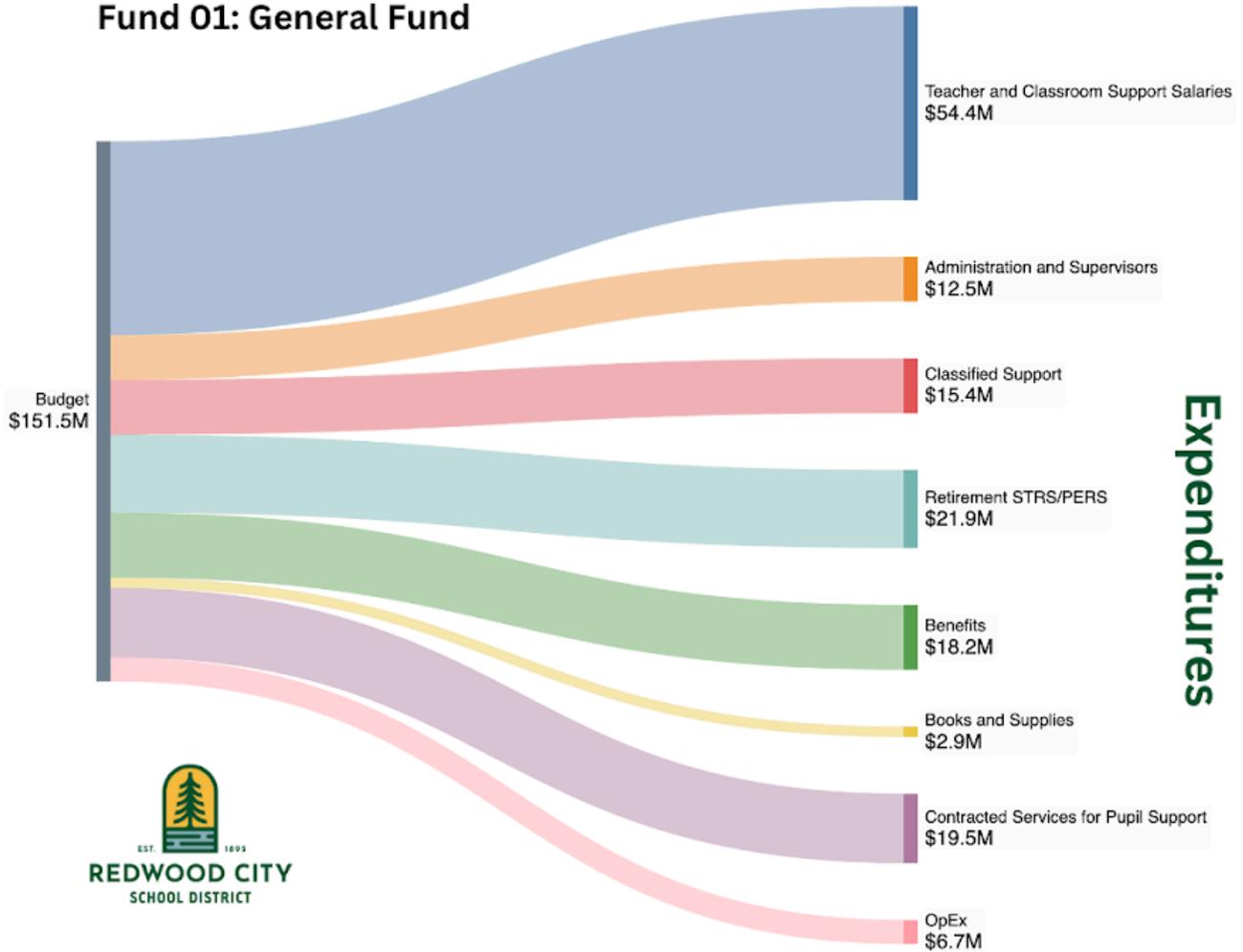
80.7% of expenditures are for employee compensation and benefits.

# GENERAL FUND SNAPSHOT PROPOSED BUDGET



**GENERAL FUND SNAPSHOT PROPOSED BUDGET**

**RCSD 2025-26 Proposed Budget  
Fund 01: General Fund**



## MULTI-YEAR PROJECTIONS

<i>RCSD Short MYP Proposed Budget 25-26</i>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
<b>REVENUES</b>				
Local Control Funding Formula (LCFF including S/C)	\$98,190,620	\$102,390,348	\$106,911,561	\$111,644,101
Federal Revenues	\$4,615,726	\$3,754,794	\$3,915,169	\$4,043,938
Other State/Local Revenues	32,191,775	27,587,910	28,385,017	29,291,544
Transfers In/Transfers Out & Other Uses	9,300,000	15,000,000	3,200,000	100,000
<b>TOTAL REVENUES</b>	<b>\$144,298,121</b>	<b>\$148,733,052</b>	<b>\$142,411,747</b>	<b>\$145,079,583</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	\$116,893,779	\$122,423,534	\$123,661,901	\$125,730,964
Books/Supplies & Outlay	4,597,420	2,917,960	2,633,157	2,335,096
Services & Operating Expenses	34,448,952	26,245,834	25,250,838	24,344,334
Capital Outlay	881,223	115,423	0	0
Other Outgo & Indirect Costs	(257,564)	(234,906)	(241,248)	(247,762)
<i>Unidentified Fiscal Stabilization Measures</i>			(7,500,000)	(8,500,000)
<b>TOTAL EXPENDITURES</b>	<b>\$156,563,810</b>	<b>\$151,467,845</b>	<b>\$143,804,648</b>	<b>\$143,662,632</b>
Current Year Increase/Decrease In Fund Balance	(12,265,689)	(2,734,793)	(1,392,901)	1,416,951
Beginning Balance	\$24,092,767	\$11,827,078	\$9,092,285	\$7,699,384
Ending Balance	\$11,827,078	\$9,092,285	\$7,699,384	\$9,116,335
<b>Components of Ending Balance</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Revolving Cash/Stores/Prepaid	80,000	80,000	80,000	80,000
Restricted Ending Balance	7,005,357	4,431,352	3,226,283	4,652,402
Assigned	0	0	0	0
Reserve for Economic Uncertainty (3%)	4,696,914	4,544,035	4,314,139	4,309,879
Unassigned/Unappropriated Ending Balance	\$44,807	\$36,898	\$78,961	\$74,054
Ending Balance	\$11,827,078	\$9,092,285	\$7,699,384	\$9,116,335
Total Reserve as % of Total Expenditures	<b>3.03%</b>	<b>3.02%</b>	<b>3.05%</b>	<b>3.05%</b>

**SUMMARY OF OTHER FUNDS**

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<b>Other Funds: Ending Fund Balance</b>	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
Fund 12: Child Development	\$1,918,540	\$1,918,540	\$2,183,822	\$2,183,822	\$1,804,444	-\$379,378
Fund 13: Cafeteria	3,012,629	1,717,147	3,187,579	3,228,632	3,666,850	438,218
Fund 14: Deferred Maintenance	14	14	14	14	14	0
Fund 21: Building (Bond)	91,880,609	91,633,169	68,852,100	70,731,928	53,988,361	-16,743,567
Fund 25: Capital Facilities	21,002,282	23,307,238	23,150,613	22,886,455	13,073,973	-9,812,482
Fund 35: County Facilities Fund	23,198,425	23,965,144	10,177,158	10,177,158	10,302,158	125,000
Fund 40: Capital Outlay	\$1,817,964	\$1,827,964	\$1,817,964	\$14,707,730	\$1,828,744	-\$12,878,986

**CHILD DEVELOPMENT FUND – FUND 12**  
**REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 12**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**25-26 Proposed Budget**

	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
<b>A) REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	6,747,614	7,134,095	8,645,413	8,257,985	7,691,353	-566,632
Local Revenues	271,201	293,845	293,845	294,665	140,000	-154,665
<b>TOTAL REVENUES</b>	<b>\$7,018,815</b>	<b>\$7,427,940</b>	<b>\$8,939,258</b>	<b>\$8,552,650</b>	<b>\$7,831,353</b>	<b>-\$721,297</b>
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$1,990,029	\$2,079,309	\$1,994,076	\$1,967,112	\$2,430,249	\$463,137
Classified Salaries	2,080,502	2,296,780	2,148,298	2,056,788	2,383,662	326,874
Employee Benefits	2,052,291	2,281,463	2,321,997	2,024,580	2,586,135	561,555
Books and Supplies	178,430	204,794	242,118	266,732	27,433	-239,299
Services and Operating Expenses	316,275	142,275	1,540,910	1,570,025	384,462	-1,185,563
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	401,288	423,319	426,577	402,131	398,790	-3,341
<b>TOTAL EXPENDITURES</b>	<b>\$7,018,815</b>	<b>\$7,427,940</b>	<b>\$8,673,976</b>	<b>\$8,287,368</b>	<b>\$8,210,731</b>	<b>-\$76,637</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$265,282</b>	<b>\$265,282</b>	<b>-\$379,378</b>	<b>-\$644,660</b>
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$265,282</b>	<b>\$265,282</b>	<b>-\$379,378</b>	<b>-\$644,660</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$1,918,540</b>	<b>\$1,918,540</b>	<b>\$1,918,540</b>	<b>\$1,918,540</b>	<b>\$2,183,822</b>	<b>\$265,282</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$1,918,540</b>	<b>\$1,918,540</b>	<b>\$2,183,822</b>	<b>\$2,183,822</b>	<b>\$1,804,444</b>	<b>-\$379,378</b>

**CAFETERIA FUND – FUND 13**  
**REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 13**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**25-26 Proposed Budget**

	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
<b>A) REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	2,696,889	2,741,074	3,807,248	3,913,520	4,126,250	212,730
Other State Revenues	2,114,938	2,114,938	2,878,076	2,880,962	3,189,250	308,288
Local Revenues	50,973	165,973	215,000	223,318	135,000	-88,318
<b>TOTAL REVENUES</b>	<b>\$4,862,800</b>	<b>\$5,021,985</b>	<b>\$6,900,324</b>	<b>\$7,017,800</b>	<b>\$7,450,500</b>	<b>\$432,700</b>
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	2,132,919	2,338,221	2,528,870	2,551,377	2,429,759	-121,618
Employee Benefits	1,527,613	1,237,812	1,250,195	1,293,727	1,203,982	-89,745
Books and Supplies	2,172,800	3,716,985	3,812,264	3,825,400	2,775,000	-1,050,400
Services and Operating Expenses	204,000	204,000	271,222	264,922	238,000	-26,922
Capital Outlay	100,000	100,000	100,000	100,000	100,000	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	234,008	228,989	271,363	274,911	265,541	-9,370
<b>TOTAL EXPENDITURES</b>	<b>\$6,371,340</b>	<b>\$7,826,007</b>	<b>\$8,233,914</b>	<b>\$8,310,337</b>	<b>\$7,012,282</b>	<b>-\$1,298,055</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-\$1,508,540</b>	<b>-\$2,804,022</b>	<b>-\$1,333,590</b>	<b>-\$1,292,537</b>	<b>\$438,218</b>	<b>\$1,470,432</b>
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-\$1,508,540</b>	<b>-\$2,804,022</b>	<b>-\$1,333,590</b>	<b>-\$1,292,537</b>	<b>\$438,218</b>	<b>\$1,730,755</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$4,521,169</b>	<b>\$4,521,169</b>	<b>\$4,521,169</b>	<b>\$4,521,169</b>	<b>\$3,228,632</b>	<b>-\$1,292,537</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$3,012,629</b>	<b>\$1,717,147</b>	<b>\$3,187,579</b>	<b>\$3,228,632</b>	<b>\$3,666,850</b>	<b>\$438,218</b>

**DEFERRED MAINTENANCE FUND – FUND 14  
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 14  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
25-26 Proposed Budget**

	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
<b>A) REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	88,783	98,396	103,121	106,615	104,038	-2,577
Employee Benefits	48,758	40,693	45,887	47,524	45,826	-1,698
Books and Supplies	15,539	15,539	9,539	9,539	10,000	461
Services and Operating Expenses	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$153,080</b>	<b>\$154,628</b>	<b>\$158,547</b>	<b>\$163,678</b>	<b>\$159,864</b>	<b>\$3,919</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-\$153,080</b>	<b>-\$154,628</b>	<b>-\$158,547</b>	<b>-\$163,678</b>	<b>-\$159,864</b>	<b>\$3,814</b>
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$153,080	\$154,628	\$158,547	\$163,678	\$159,864	-\$3,814
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$153,080</b>	<b>\$154,628</b>	<b>\$158,547</b>	<b>\$163,678</b>	<b>\$159,864</b>	<b>-\$3,814</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$0</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$0</b>

**BUILDING FUND/BOND FUND – FUND 21**  
**REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 21**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**25-26 Proposed Budget**

	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
<b>A) REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	3,710,000	3,740,000	3,395,000	3,395,000	3,200,000	-195,000
<b>TOTAL REVENUES</b>	<b>\$3,710,000</b>	<b>\$3,740,000</b>	<b>\$3,395,000</b>	<b>\$3,395,000</b>	<b>\$3,200,000</b>	<b>-\$195,000</b>
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	251,768	257,165	263,312	279,680	251,873	-27,807
Employee Benefits	127,126	113,002	115,228	121,360	107,855	-13,505
Books and Supplies	0	0	667,438	877,372	0	-877,372
Services and Operating Expenses	133,855	146,377	170,855	63,286	150,000	86,714
Capital Outlay	3,582,220	3,855,865	25,591,645	23,586,952	19,433,839	-4,153,113
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$4,094,969</b>	<b>\$4,372,409</b>	<b>\$26,808,478</b>	<b>\$24,928,650</b>	<b>\$19,943,567</b>	<b>-\$4,985,083</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>-\$384,969</b>	<b>-\$632,409</b>	<b>-\$23,413,478</b>	<b>-\$21,533,650</b>	<b>-\$16,743,567</b>	<b>\$4,790,083</b>
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-\$384,969</b>	<b>-\$632,409</b>	<b>-\$23,413,478</b>	<b>-\$21,533,650</b>	<b>-\$16,743,567</b>	<b>\$4,790,083</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$92,265,578</b>	<b>\$92,265,578</b>	<b>\$92,265,578</b>	<b>\$92,265,578</b>	<b>\$70,731,928</b>	<b>-\$21,533,650</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$91,880,609</b>	<b>\$91,633,169</b>	<b>\$68,852,100</b>	<b>\$70,731,928</b>	<b>\$53,988,361</b>	<b>-\$16,743,567</b>

**CAPITAL FACILITIES- FUND 25  
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 25  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
25-26 Proposed Budget**

	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
<b>A) REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	4,035,044	5,325,000	5,325,000	5,652,383	5,525,000	-127,383
<b>TOTAL REVENUES</b>	<b>\$4,035,044</b>	<b>\$5,325,000</b>	<b>\$5,325,000</b>	<b>\$5,652,383</b>	<b>\$5,525,000</b>	<b>-\$127,383</b>
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	41,460	24,912	177,618	189,029	177,618	-11,411
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$41,460</b>	<b>\$24,912</b>	<b>\$177,618</b>	<b>\$189,029</b>	<b>\$177,618</b>	<b>-\$11,411</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$3,993,584</b>	<b>\$5,300,088</b>	<b>\$5,147,382</b>	<b>\$5,463,354</b>	<b>\$5,347,382</b>	<b>-\$115,972</b>
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	9,878,080	8,879,628	8,883,547	9,463,678	15,159,864	5,696,186
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>-\$9,878,080</b>	<b>-\$8,879,628</b>	<b>-\$8,883,547</b>	<b>-\$9,463,678</b>	<b>-\$15,159,864</b>	<b>-\$5,696,186</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>-\$5,884,496</b>	<b>-\$3,579,540</b>	<b>-\$3,736,165</b>	<b>-\$4,000,324</b>	<b>-\$9,812,482</b>	<b>-\$5,812,158</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$26,886,778</b>	<b>\$26,886,778</b>	<b>\$26,886,778</b>	<b>\$26,886,778</b>	<b>\$22,886,455</b>	<b>-\$4,000,323</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$21,002,282</b>	<b>\$23,307,238</b>	<b>\$23,150,613</b>	<b>\$22,886,454</b>	<b>\$13,073,973</b>	<b>-\$9,812,481</b>

**COUNTY SCHOOL FACILITIES FUND- FUND 35  
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 35  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
25-26 Proposed Budget**

	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
<b>A) REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	100,000	800,000	800,000	800,000	125,000	-675,000
<b>TOTAL REVENUES</b>	<b>\$100,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$125,000</b>	<b>-\$675,000</b>
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$100,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$125,000</b>	<b>-\$675,000</b>
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	13,787,986	13,787,986	0	-13,787,986
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$13,787,986</b>	<b>-\$13,787,986</b>	<b>\$0</b>	<b>\$13,787,986</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$100,000</b>	<b>\$800,000</b>	<b>-\$12,987,986</b>	<b>-\$12,987,986</b>	<b>\$125,000</b>	<b>\$13,112,986</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$23,165,144</b>	<b>\$23,165,144</b>	<b>\$23,165,144</b>	<b>\$23,165,144</b>	<b>\$10,177,158</b>	<b>-\$12,987,986</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$23,265,144</b>	<b>\$23,965,144</b>	<b>\$10,177,158</b>	<b>\$10,177,158</b>	<b>\$10,302,158</b>	<b>\$125,000</b>

**SPECIAL RESERVE FUND FOR CAPITAL PROJECTS – FUND 40  
REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**

**FUND 40  
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**

25-26 Proposed Budget

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Proposed Budget 25-26	Difference
<b>A) REVENUES</b>						
LCFF Sources	\$0	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0	0
Other State Revenues	0	0	0	0	0	0
Local Revenues	0	70,000	70,000	70,000	70,000	0
<b>TOTAL REVENUES</b>	\$0	\$70,000	\$70,000	\$70,000	\$70,000	\$0
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0	0
Employee Benefits	0	0	0	0	0	0
Books and Supplies	0	0	0	0	0	0
Services and Operating Expenses	59,000	60,000	60,000	69,220	60,000	-9,220
Capital Outlay	0	0	13,787,986	899,000	12,888,986	11,989,986
Other Outgo	0	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	\$59,000	\$60,000	\$13,847,986	\$968,220	\$12,948,986	\$11,980,766
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-\$59,000	\$10,000	-\$13,777,986	-\$898,220	-\$12,878,986	-\$11,980,766
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$0	\$0	\$13,777,986	\$13,787,986	\$0	-\$13,787,986
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	\$0	\$0	\$13,777,986	\$13,787,986	\$0	-\$13,787,986
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	-\$59,000	\$10,000	\$0	\$12,889,766	-\$12,878,986	-\$25,768,752
<b>F) BEGINNING FUND BALANCE</b>	\$1,817,964	\$1,817,964	\$1,817,964	\$1,817,964	\$14,707,730	\$12,889,766
<b>G) ENDING FUND BALANCE</b>	\$1,758,964	\$1,827,964	\$1,817,964	\$14,707,730	\$1,828,744	-\$12,878,986

# **STATEMENT OF REASONS**

District: Redwood City Elementary School District  
 CDS #: 41-69005

**Adopted Budget  
 2025-26 Budget Attachment  
 Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**  
 (Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

Combined Assigned and Unassigned/unappropriated Fund Balances		2025-26 Adopted Budget
Form	Fund	
01	General Fund	\$4,660,933.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$4,660,933.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$4,544,035
<b>Total Assigned &amp; Unassigned Ending Balance in Excess of Minimum</b>		<b>\$116,898.00</b>

Add total of Object Codes 9780/9789/9790 from:  
 <-- a) Form 01  
 <-- b) Form 17  
 <-- Source: Form 01CS Line 10B-4  
 <-- Source: Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties:			
SACS Form	Fund	2025-26 Adopted Budget	Description of Need
01	General Fund	\$80,000.0	Revolving Cash/Stores/Prepaid
01	General Fund	\$36,898.0	Assist with unforeseen costs
<i>Insert Lines above as needed</i>			
<b>Total of Substantiated Needs</b>		<b>\$116,898.00</b>	
<b>Remaining Unsubstantiated Balance</b>		<b>\$0.00</b>	<b>Balance should be Zero</b>
Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.			

# **STATE REPORTING FORMAT**

## **STANDARDIZED ACCOUNTING CODE STRUCTURE (“SACS”)**

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	92,648,064.00	5,542,556.00	98,190,620.00	96,879,430.00	5,510,918.00	102,390,348.00	4.3%
2) Federal Revenue		8100-8299	100,000.00	4,515,726.00	4,615,726.00	100,000.00	3,654,794.00	3,754,794.00	-18.7%
3) Other State Revenue		8300-8599	2,974,152.00	14,562,032.00	17,536,184.00	2,932,448.00	14,097,961.00	17,030,409.00	-2.9%
4) Other Local Revenue		8600-8799	3,986,058.00	10,669,533.00	14,655,591.00	3,910,367.00	6,647,134.00	10,557,501.00	-28.0%
5) TOTAL, REVENUES			99,708,274.00	35,289,847.00	134,998,121.00	103,822,245.00	29,910,807.00	133,733,052.00	-0.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	38,619,109.00	13,279,943.00	51,899,052.00	40,819,345.00	12,230,326.00	53,049,671.00	2.2%
2) Classified Salaries		2000-2999	15,143,588.00	12,373,213.00	27,516,801.00	15,630,312.00	13,622,996.00	29,253,308.00	6.3%
3) Employee Benefits		3000-3999	22,599,604.00	14,878,322.00	37,477,926.00	23,747,566.00	16,372,989.00	40,120,555.00	7.1%
4) Books and Supplies		4000-4999	1,592,580.00	3,004,840.00	4,597,420.00	1,096,515.00	1,821,445.00	2,917,960.00	-36.5%
5) Services and Other Operating Expenditures		5000-5999	10,577,994.00	23,870,958.00	34,448,952.00	10,320,047.00	15,925,787.00	26,245,834.00	-23.8%
6) Capital Outlay		6000-6999	0.00	881,223.00	881,223.00	0.00	115,423.00	115,423.00	-86.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	369,478.00	50,000.00	419,478.00	379,425.00	50,000.00	429,425.00	2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,971,217.00)	2,294,175.00	(677,042.00)	(2,952,199.00)	2,287,868.00	(664,331.00)	-1.9%
9) TOTAL, EXPENDITURES			85,931,136.00	70,632,674.00	156,563,810.00	89,041,011.00	62,426,834.00	151,467,845.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			13,777,138.00	(35,342,827.00)	(21,565,689.00)	14,781,234.00	(32,516,027.00)	(17,734,793.00)	-17.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,300,000.00	0.00	9,300,000.00	15,000,000.00	0.00	15,000,000.00	61.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,768,864.00)	27,768,864.00	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,468,864.00)	27,768,864.00	9,300,000.00	(14,942,022.00)	29,942,022.00	15,000,000.00	61.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(4,691,726.00)	(7,573,963.00)	(12,265,689.00)	(160,788.00)	(2,574,005.00)	(2,734,793.00)	-77.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,020,779.12	15,340,477.91	25,361,257.03	4,821,721.12	7,005,356.87	11,827,077.99	-53.4%
b) Audit Adjustments		9793	(507,332.00)	(761,158.04)	(1,268,490.04)	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			9,513,447.12	14,579,319.87	24,092,766.99	4,821,721.12	7,005,356.87	11,827,077.99	-50.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,513,447.12	14,579,319.87	24,092,766.99	4,821,721.12	7,005,356.87	11,827,077.99	-50.9%
2) Ending Balance, June 30 (E + F1e)			4,821,721.12	7,005,356.87	11,827,077.99	4,660,933.12	4,431,351.87	9,092,284.99	-23.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,005,356.87	7,005,356.87	0.00	4,431,351.87	4,431,351.87	-36.7%
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	4,696,914.30	0.00	4,696,914.30	4,544,035.35	0.00	4,544,035.35	-3.3%
Unassigned/Unappropriated Amount		9790	44,806.82	0.00	44,806.82	36,897.77	0.00	36,897.77	-17.7%
<b>G. ASSETS</b>									
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				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	(3,957,441.01)	(6,949,891.79)	(10,907,332.80)				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			(3,957,441.01)	(6,949,891.79)	(10,907,332.80)				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			(3,957,441.01)	(6,949,891.79)	(10,907,332.80)				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	12,863,512.00	0.00	12,863,512.00	12,863,512.00	0.00	12,863,512.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,205,422.00	0.00	1,205,422.00	1,207,250.00	0.00	1,207,250.00	0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	235,132.00	0.00	235,132.00	246,889.00	0.00	246,889.00	5.0%
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	80,171,432.00	0.00	80,171,432.00	84,180,003.00	0.00	84,180,003.00	5.0%
Unsecured Roll Taxes		8042	2,458,221.00	0.00	2,458,221.00	2,581,132.00	0.00	2,581,132.00	5.0%
Prior Years' Taxes		8043	(54,454.00)	0.00	(54,454.00)	(57,177.00)	0.00	(57,177.00)	5.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	6,908,090.00	0.00	6,908,090.00	7,253,495.00	0.00	7,253,495.00	5.0%
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			103,787,355.00	0.00	103,787,355.00	108,275,104.00	0.00	108,275,104.00	4.3%
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	(11,139,291.00)	0.00	(11,139,291.00)	(11,395,674.00)	0.00	(11,395,674.00)	2.3%
Property Taxes Transfers		8097	0.00	5,542,556.00	5,542,556.00	0.00	5,510,918.00	5,510,918.00	-0.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			92,648,064.00	5,542,556.00	98,190,620.00	96,879,430.00	5,510,918.00	102,390,348.00	4.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,587,170.00	1,587,170.00	0.00	1,587,170.00	1,587,170.00	0.0%
Special Education Discretionary Grants		8182	0.00	139,449.00	139,449.00	0.00	61,415.00	61,415.00	-56.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	18,103.00	18,103.00	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		1,572,559.00	1,572,559.00		1,182,051.00	1,182,051.00	-24.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		290,139.00	290,139.00		290,496.00	290,496.00	0.1%
Title III, Immigrant Student Program	4201	8290		72,580.00	72,580.00		67,105.00	67,105.00	-7.5%
Title III, English Learner Program	4203	8290		298,940.00	298,940.00		290,496.00	290,496.00	-2.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		475,506.00	475,506.00		176,061.00	176,061.00	-63.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	100,000.00	61,280.00	161,280.00	100,000.00	0.00	100,000.00	-38.0%
<b>TOTAL, FEDERAL REVENUE</b>			100,000.00	4,515,726.00	4,615,726.00	100,000.00	3,654,794.00	3,754,794.00	-18.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	226,618.00	0.00	226,618.00	235,007.00	0.00	235,007.00	3.7%
Lottery - Unrestricted and Instructional Materials		8560	1,194,759.00	512,933.00	1,707,692.00	1,187,812.00	509,951.00	1,697,763.00	-0.6%
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		4,385,478.00	4,385,478.00		4,386,476.00	4,386,476.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,601,665.00	1,601,665.00		1,601,665.00	1,601,665.00	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		1,008,835.00	1,008,835.00		1,008,835.00	1,008,835.00	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	1,552,775.00	7,053,121.00	8,605,896.00	1,509,629.00	6,591,034.00	8,100,663.00	-5.9%
<b>TOTAL, OTHER STATE REVENUE</b>			2,974,152.00	14,562,032.00	17,536,184.00	2,932,448.00	14,097,961.00	17,030,409.00	-2.9%

Budget, July 1  
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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,614,131.00	1,614,131.00	0.00	1,626,811.00	1,626,811.00	0.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,705,821.00	0.00	2,705,821.00	2,614,625.00	0.00	2,614,625.00	-3.4%
Interest		8660	400,000.00	0.00	400,000.00	400,000.00	0.00	400,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	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	880,237.00	9,055,402.00	9,935,639.00	895,742.00	5,020,323.00	5,916,065.00	-40.5%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,986,058.00	10,669,533.00	14,655,591.00	3,910,367.00	6,647,134.00	10,557,501.00	-28.0%
TOTAL, REVENUES			99,708,274.00	35,289,847.00	134,998,121.00	103,822,245.00	29,910,807.00	133,733,052.00	-0.9%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	28,729,600.00	10,642,022.00	39,371,622.00	31,200,411.00	10,198,279.00	41,398,690.00	5.1%
Certificated Pupil Support Salaries		1200	3,200,696.00	652,796.00	3,853,492.00	2,948,416.00	759,805.00	3,708,221.00	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,600,750.00	1,381,674.00	6,982,424.00	5,493,376.00	920,278.00	6,413,654.00	-8.1%
Other Certificated Salaries		1900	1,088,063.00	603,451.00	1,691,514.00	1,177,142.00	351,964.00	1,529,106.00	-9.6%
TOTAL, CERTIFICATED SALARIES			38,619,109.00	13,279,943.00	51,899,052.00	40,819,345.00	12,230,326.00	53,049,671.00	2.2%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	853,848.00	5,312,214.00	6,166,062.00	1,005,116.00	6,763,810.00	7,768,926.00	26.0%
Classified Support Salaries		2200	5,748,889.00	3,372,234.00	9,121,123.00	6,005,263.00	3,517,585.00	9,522,848.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	3,560,272.00	2,583,536.00	6,143,808.00	3,807,825.00	2,257,969.00	6,065,794.00	-1.3%
Clerical, Technical and Office Salaries		2400	4,346,962.00	1,088,775.00	5,435,737.00	4,230,263.00	1,069,307.00	5,299,570.00	-2.5%
Other Classified Salaries		2900	633,617.00	16,454.00	650,071.00	581,845.00	14,325.00	596,170.00	-8.3%
TOTAL, CLASSIFIED SALARIES			15,143,588.00	12,373,213.00	27,516,801.00	15,630,312.00	13,622,996.00	29,253,308.00	6.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,823,542.00	6,425,460.00	13,249,002.00	7,422,062.00	6,565,751.00	13,987,813.00	5.6%
PERS		3201-3202	4,059,505.00	3,382,698.00	7,442,203.00	4,138,319.00	3,753,396.00	7,891,715.00	6.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,833,076.00	1,125,393.00	2,958,469.00	2,111,958.00	1,308,389.00	3,420,347.00	15.6%
Unemployment Insurance		3401-3402	7,244,359.00	3,105,527.00	10,349,886.00	6,833,859.00	3,785,816.00	10,619,675.00	2.6%
Workers' Compensation		3501-3502	27,114.00	12,814.00	39,928.00	27,808.00	12,747.00	40,555.00	1.6%
OPEB, Allocated		3601-3602	1,470,293.00	695,204.00	2,165,497.00	1,781,479.00	811,225.00	2,592,704.00	19.7%
OPEB, Active Employees		3701-3702	1,073,000.00	0.00	1,073,000.00	1,073,000.00	0.00	1,073,000.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	68,715.00	131,226.00	199,941.00	359,081.00	135,665.00	494,746.00	147.4%
TOTAL, EMPLOYEE BENEFITS			22,599,604.00	14,878,322.00	37,477,926.00	23,747,566.00	16,372,989.00	40,120,555.00	7.1%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	92,378.00	306,853.00	399,231.00	92,378.00	306,853.00	399,231.00	0.0%
Books and Other Reference Materials		4200	48,065.00	4,505.00	52,570.00	46,200.00	1,078.00	47,278.00	-10.1%
Materials and Supplies		4300	1,386,297.00	2,495,940.00	3,882,237.00	923,166.00	1,491,414.00	2,414,580.00	-37.8%
Noncapitalized Equipment		4400	65,840.00	197,542.00	263,382.00	34,771.00	22,100.00	56,871.00	-78.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,592,580.00	3,004,840.00	4,597,420.00	1,096,515.00	1,821,445.00	2,917,960.00	-36.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	9,883,676.00	9,883,676.00	0.00	5,514,270.00	5,514,270.00	-44.2%
Travel and Conferences		5200	70,405.00	156,923.00	227,328.00	55,699.00	156,460.00	212,159.00	-6.7%
Dues and Memberships		5300	19,000.00	580.00	19,580.00	19,300.00	6,000.00	25,300.00	29.2%
Insurance		5400 - 5450	1,742,086.00	0.00	1,742,086.00	1,659,440.00	0.00	1,659,440.00	-4.7%
Operations and Housekeeping Services		5500	3,243,488.00	0.00	3,243,488.00	3,363,691.00	0.00	3,363,691.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	717,031.00	601,280.00	1,318,311.00	561,294.00	693,143.00	1,254,437.00	-4.8%
Transfers of Direct Costs		5710	(271,456.00)	271,456.00	0.00	(244,324.00)	244,324.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(142,000.00)	146,953.00	4,953.00	(125,000.00)	140,000.00	15,000.00	202.8%
Professional/Consulting Services and Operating Expenditures		5800	4,844,317.00	12,808,490.00	17,652,807.00	4,701,050.00	9,169,990.00	13,871,040.00	-21.4%
Communications		5900	355,123.00	1,600.00	356,723.00	328,897.00	1,600.00	330,497.00	-7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,577,994.00	23,870,958.00	34,448,952.00	10,320,047.00	15,925,787.00	26,245,834.00	-23.8%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	881,223.00	881,223.00	0.00	115,423.00	115,423.00	-86.9%
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			0.00	881,223.00	881,223.00	0.00	115,423.00	115,423.00	-86.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	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	35,289.00	0.00	35,289.00	27,760.00	0.00	27,760.00	-21.3%
Other Debt Service - Principal		7439	334,189.00	0.00	334,189.00	351,665.00	0.00	351,665.00	5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			369,478.00	50,000.00	419,478.00	379,425.00	50,000.00	429,425.00	2.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(2,294,175.00)	2,294,175.00	0.00	(2,287,868.00)	2,287,868.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(677,042.00)	0.00	(677,042.00)	(664,331.00)	0.00	(664,331.00)	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,971,217.00)	2,294,175.00	(677,042.00)	(2,952,199.00)	2,287,868.00	(664,331.00)	-1.9%
TOTAL, EXPENDITURES			85,931,136.00	70,632,674.00	156,563,810.00	89,041,011.00	62,426,834.00	151,467,845.00	-3.3%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	9,300,000.00	0.00	9,300,000.00	15,000,000.00	0.00	15,000,000.00	61.3%
(a) TOTAL, INTERFUND TRANSFERS IN			9,300,000.00	0.00	9,300,000.00	15,000,000.00	0.00	15,000,000.00	61.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(27,768,864.00)	27,768,864.00	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(27,768,864.00)	27,768,864.00	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(18,468,864.00)	27,768,864.00	9,300,000.00	(14,942,022.00)	29,942,022.00	15,000,000.00	61.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	92,648,064.00	5,542,556.00	98,190,620.00	96,879,430.00	5,510,918.00	102,390,348.00	4.3%
2) Federal Revenue		8100-8299	100,000.00	4,515,726.00	4,615,726.00	100,000.00	3,654,794.00	3,754,794.00	-18.7%
3) Other State Revenue		8300-8599	2,974,152.00	14,562,032.00	17,536,184.00	2,932,448.00	14,097,961.00	17,030,409.00	-2.9%
4) Other Local Revenue		8600-8799	3,986,058.00	10,669,533.00	14,655,591.00	3,910,367.00	6,647,134.00	10,557,501.00	-28.0%
5) TOTAL, REVENUES			99,708,274.00	35,289,847.00	134,998,121.00	103,822,245.00	29,910,807.00	133,733,052.00	-0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		44,615,962.00	41,631,616.00	86,247,578.00	47,731,733.00	39,360,988.00	87,092,721.00	1.0%
2) Instruction - Related Services	2000-2999		15,767,381.00	2,536,860.00	18,304,241.00	15,296,105.00	1,680,331.00	16,976,436.00	-7.3%
3) Pupil Services	3000-3999		6,588,946.00	10,519,408.00	17,108,354.00	6,703,788.00	8,122,496.00	14,826,284.00	-13.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		1,476,272.00	8,615,107.00	10,091,379.00	1,569,080.00	6,060,606.00	7,629,686.00	-24.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,358,564.00	2,434,560.00	9,793,124.00	7,141,690.00	2,366,901.00	9,508,591.00	-2.9%
8) Plant Services	8000-8999		9,754,533.00	4,845,123.00	14,599,656.00	10,219,190.00	4,785,512.00	15,004,702.00	2.8%
9) Other Outgo	9000-9999	Except 7600-7699	369,478.00	50,000.00	419,478.00	379,425.00	50,000.00	429,425.00	2.4%
10) TOTAL, EXPENDITURES			85,931,136.00	70,632,674.00	156,563,810.00	89,041,011.00	62,426,834.00	151,467,845.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,777,138.00	(35,342,827.00)	(21,565,689.00)	14,781,234.00	(32,516,027.00)	(17,734,793.00)	-17.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	9,300,000.00	0.00	9,300,000.00	15,000,000.00	0.00	15,000,000.00	61.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(27,768,864.00)	27,768,864.00	0.00	(29,942,022.00)	29,942,022.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,468,864.00)	27,768,864.00	9,300,000.00	(14,942,022.00)	29,942,022.00	15,000,000.00	61.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,691,726.00)	(7,573,963.00)	(12,265,689.00)	(160,788.00)	(2,574,005.00)	(2,734,793.00)	-77.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,020,779.12	15,340,477.91	25,361,257.03	4,821,721.12	7,005,356.87	11,827,077.99	-53.4%

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Expenditures by Function

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	(507,332.00)	(761,158.04)	(1,268,490.04)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,513,447.12	14,579,319.87	24,092,766.99	4,821,721.12	7,005,356.87	11,827,077.99	-50.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,513,447.12	14,579,319.87	24,092,766.99	4,821,721.12	7,005,356.87	11,827,077.99	-50.9%
2) Ending Balance, June 30 (E + F1e)			4,821,721.12	7,005,356.87	11,827,077.99	4,660,933.12	4,431,351.87	9,092,284.99	-23.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,005,356.87	7,005,356.87	0.00	4,431,351.87	4,431,351.87	-36.7%
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	4,696,914.30	0.00	4,696,914.30	4,544,035.35	0.00	4,544,035.35	-3.3%
Unassigned/Unappropriated Amount		9790	44,806.82	0.00	44,806.82	36,897.77	0.00	36,897.77	-17.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	120,868.48	202,374.48
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Program	.96	.96
6266	Educator Effectiveness, FY 2021-22	.13	.13
6300	Lottery: Instructional Materials	269,928.41	254,689.41
6332	CA Community Schools Partnership Act - Implementation Grant	135,047.30	17,928.30
6500	Special Education	.64	.64
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,491,568.80	627,478.80
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,221.81	1,221.81
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	224,384.00	124,384.00
7085	Learning Communities for School Success Program	.03	.03
7311	Classified School Employee Professional Development Block Grant	3,945.16	3,945.16
7388	SB 117 COVID-19 LEA Response Funds	124,598.00	124,598.00
7435	Learning Recovery Emergency Block Grant	47,280.59	47,280.59
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,086,515.46	2,527,452.46
9010	Other Restricted Local	499,997.10	499,997.10
Total, Restricted Balance		7,005,356.87	4,431,351.87

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,712.53	191,712.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,712.53	191,712.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,712.53	191,712.53	0.0%
2) Ending Balance, June 30 (E + F1e)			191,712.53	191,712.53	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	191,712.53	191,712.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

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	191,712.53		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			191,712.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			191,712.53		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	191,712.53	191,712.53	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			191,712.53	191,712.53	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			191,712.53	191,712.53	0.0%
2) Ending Balance, June 30 (E + F1e)			191,712.53	191,712.53	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	191,712.53	191,712.53	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	191,712.53	191,712.53
Total, Restricted Balance		191,712.53	191,712.53

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,257,985.00	7,691,353.00	-6.9%
4) Other Local Revenue		8600-8799	294,665.00	140,000.00	-52.5%
5) TOTAL, REVENUES			8,552,650.00	7,831,353.00	-8.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,967,112.00	2,430,249.00	23.5%
2) Classified Salaries		2000-2999	2,056,788.00	2,383,662.00	15.9%
3) Employee Benefits		3000-3999	2,024,580.00	2,586,135.00	27.7%
4) Books and Supplies		4000-4999	266,732.00	27,433.00	-89.7%
5) Services and Other Operating Expenditures		5000-5999	1,570,025.00	384,462.00	-75.5%
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	402,131.00	398,790.00	-0.8%
9) TOTAL, EXPENDITURES			8,287,368.00	8,210,731.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			265,282.00	(379,378.00)	-243.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			265,282.00	(379,378.00)	-243.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,918,540.14	2,183,822.14	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,918,540.14	2,183,822.14	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,918,540.14	2,183,822.14	13.8%
2) Ending Balance, June 30 (E + F1e)			2,183,822.14	1,804,444.14	-17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,021,868.61	1,642,490.61	-18.8%
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	161,953.53	161,953.53	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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	374,982.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			374,982.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			374,982.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	7,736,538.00	7,549,284.00	-2.4%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	521,447.00	142,069.00	-72.8%
TOTAL, OTHER STATE REVENUE			8,257,985.00	7,691,353.00	-6.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	120,000.00	120,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	20,000.00	20,000.00	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	154,665.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			294,665.00	140,000.00	-52.5%
TOTAL, REVENUES			8,552,650.00	7,831,353.00	-8.4%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	1,778,499.00	2,236,374.00	25.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	188,613.00	193,875.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,967,112.00</b>	<b>2,430,249.00</b>	<b>23.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,692,736.00	1,975,501.00	16.7%
Classified Support Salaries		2200	8.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	110,747.00	116,751.00	5.4%
Clerical, Technical and Office Salaries		2400	253,297.00	291,410.00	15.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,056,788.00</b>	<b>2,383,662.00</b>	<b>15.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	451,699.00	554,535.00	22.8%
PERS		3201-3202	620,719.00	711,646.00	14.6%
OASDI/Medicare/Alternative		3301-3302	203,920.00	258,402.00	26.7%
Health and Welfare Benefits		3401-3402	633,200.00	900,240.00	42.2%
Unemployment Insurance		3501-3502	2,203.00	2,367.00	7.4%
Workers' Compensation		3601-3602	107,384.00	151,601.00	41.2%
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	5,455.00	7,344.00	34.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,024,580.00</b>	<b>2,586,135.00</b>	<b>27.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	238,459.00	25,000.00	-89.5%
Noncapitalized Equipment		4400	28,273.00	2,433.00	-91.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>266,732.00</b>	<b>27,433.00</b>	<b>-89.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	272.00	200.00	-26.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,629.00	58,629.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,578.00	11,155.00	-45.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(73,000.00)	(90,000.00)	23.3%
Professional/Consulting Services and Operating Expenditures		5800	1,563,348.00	404,378.00	-74.1%
Communications		5900	198.00	100.00	-49.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,570,025.00</b>	<b>384,462.00</b>	<b>-75.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	402,131.00	398,790.00	-0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			402,131.00	398,790.00	-0.8%
TOTAL, EXPENDITURES			8,287,368.00	8,210,731.00	-0.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,257,985.00	7,691,353.00	-6.9%
4) Other Local Revenue		8600-8799	294,665.00	140,000.00	-52.5%
5) TOTAL, REVENUES			8,552,650.00	7,831,353.00	-8.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		7,010,449.00	6,872,730.00	-2.0%
2) Instruction - Related Services	2000-2999		816,148.00	880,582.00	7.9%
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		402,131.00	398,790.00	-0.8%
8) Plant Services	8000-8999		58,640.00	58,629.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,287,368.00	8,210,731.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			265,282.00	(379,378.00)	-243.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			265,282.00	(379,378.00)	-243.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,918,540.14	2,183,822.14	13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,918,540.14	2,183,822.14	13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,918,540.14	2,183,822.14	13.8%
2) Ending Balance, June 30 (E + F1e)			2,183,822.14	1,804,444.14	-17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,021,868.61	1,642,490.61	-18.8%
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	161,953.53	161,953.53	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5058	Early Education: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	109,700.00	109,700.00
5059	Early Education: ARP California State Preschool Program One-time Stipend	.10	.10
5066	Early Education: ARP California State Preschool Program - Rate Supplements	94,706.00	94,706.00
6130	Early Education: Center-Based Reserve Account	1,304,128.03	1,304,128.03
6160	Child Care and Development Programs Administered by California Department of Social Services (State Funds)	23,099.74	23,099.74
7810	Other Restricted State	379,378.00	0.00
9010	Other Restricted Local	110,856.74	110,856.74
Total, Restricted Balance		2,021,868.61	1,642,490.61

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,913,520.00	4,126,250.00	5.4%
3) Other State Revenue		8300-8599	2,880,962.00	3,189,250.00	10.7%
4) Other Local Revenue		8600-8799	223,318.00	135,000.00	-39.5%
5) TOTAL, REVENUES			7,017,800.00	7,450,500.00	6.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,551,377.00	2,429,759.00	-4.8%
3) Employee Benefits		3000-3999	1,293,727.00	1,203,982.00	-6.9%
4) Books and Supplies		4000-4999	3,825,400.00	2,775,000.00	-27.5%
5) Services and Other Operating Expenditures		5000-5999	264,922.00	238,000.00	-10.2%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	274,911.00	265,541.00	-3.4%
9) TOTAL, EXPENDITURES			8,310,337.00	7,012,282.00	-15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,292,537.00)	438,218.00	-133.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,292,537.00)	438,218.00	-133.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,521,168.85	3,228,631.85	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,521,168.85	3,228,631.85	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,521,168.85	3,228,631.85	-28.6%
2) Ending Balance, June 30 (E + F1e)			3,228,631.85	3,666,849.85	13.6%
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	3,265,516.93	3,703,734.93	13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(36,885.08)	(36,885.08)	0.0%
<b>G. ASSETS</b>					
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	(1,292,537.00)		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(1,292,537.00)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(1,292,537.00)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,660,457.00	1,628,750.00	-1.9%
Donated Food Commodities		8221	2,250,000.00	2,497,500.00	11.0%
All Other Federal Revenue		8290	3,063.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,913,520.00	4,126,250.00	5.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,880,962.00	3,189,250.00	10.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,880,962.00	3,189,250.00	10.7%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	86,229.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	135,000.00	135,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,089.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			223,318.00	135,000.00	-39.5%
TOTAL, REVENUES			7,017,800.00	7,450,500.00	6.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,188,790.00	2,036,762.00	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	279,910.00	304,995.00	9.0%
Clerical, Technical and Office Salaries		2400	82,677.00	88,002.00	6.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			2,551,377.00	2,429,759.00	-4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	636,430.00	642,172.00	0.9%
OASDI/Medicare/Alternative		3301-3302	190,685.00	185,323.00	-2.8%
Health and Welfare Benefits		3401-3402	367,183.00	262,476.00	-28.5%
Unemployment Insurance		3501-3502	1,247.00	1,211.00	-2.9%
Workers' Compensation		3601-3602	67,545.00	77,532.00	14.8%
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	30,637.00	35,268.00	15.1%
TOTAL, EMPLOYEE BENEFITS			1,293,727.00	1,203,982.00	-6.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	492,720.00	50,000.00	-89.9%
Noncapitalized Equipment		4400	30,546.00	25,000.00	-18.2%
Food		4700	3,302,134.00	2,700,000.00	-18.2%
TOTAL, BOOKS AND SUPPLIES			3,825,400.00	2,775,000.00	-27.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	11,000.00	0.0%
Dues and Memberships		5300	318.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	105,357.00	75,000.00	-28.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	68,047.00	75,000.00	10.2%
Professional/Consulting Services and Operating Expenditures		5800	77,200.00	75,000.00	-2.8%
Communications		5900	3,000.00	2,000.00	-33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			264,922.00	238,000.00	-10.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	100,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	274,911.00	265,541.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			274,911.00	265,541.00	-3.4%
TOTAL, EXPENDITURES			8,310,337.00	7,012,282.00	-15.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,913,520.00	4,126,250.00	5.4%
3) Other State Revenue		8300-8599	2,880,962.00	3,189,250.00	10.7%
4) Other Local Revenue		8600-8799	223,318.00	135,000.00	-39.5%
5) TOTAL, REVENUES			7,017,800.00	7,450,500.00	6.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		8,035,426.00	6,746,741.00	-16.0%
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		274,911.00	265,541.00	-3.4%
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			8,310,337.00	7,012,282.00	-15.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,292,537.00)	438,218.00	-133.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,292,537.00)	438,218.00	-133.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,521,168.85	3,228,631.85	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,521,168.85	3,228,631.85	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,521,168.85	3,228,631.85	-28.6%
2) Ending Balance, June 30 (E + F1e)			3,228,631.85	3,666,849.85	13.6%
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	3,265,516.93	3,703,734.93	13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(36,885.08)	(36,885.08)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,707,204.15	3,141,917.15
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	75,473.00	78,978.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	266,929.26	266,929.26
7033	Child Nutrition: School Food Best Practices Apportionment	214,937.53	214,937.53
9010	Other Restricted Local	972.99	972.99
Total, Restricted Balance		3,265,516.93	3,703,734.93

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	106,615.00	104,038.00	-2.4%
3) Employee Benefits		3000-3999	47,524.00	45,826.00	-3.6%
4) Books and Supplies		4000-4999	9,539.00	10,000.00	4.8%
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			163,678.00	159,864.00	-2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(163,678.00)	(159,864.00)	-2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	163,678.00	159,864.00	-2.3%
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			163,678.00	159,864.00	-2.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.99	13.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.99	13.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.99	13.99	0.0%
2) Ending Balance, June 30 (E + F1e)			13.99	13.99	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	13.99	13.99	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	106,615.00	104,038.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			106,615.00	104,038.00	-2.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERs		3201-3202	28,801.00	27,892.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	8,409.00	8,418.00	0.1%
Health and Welfare Benefits		3401-3402	1,279.00	0.00	-100.0%
Unemployment Insurance		3501-3502	55.00	55.00	0.0%
Workers' Compensation		3601-3602	2,980.00	3,461.00	16.1%
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	6,000.00	6,000.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>47,524.00</b>	<b>45,826.00</b>	<b>-3.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,539.00	10,000.00	4.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,539.00</b>	<b>10,000.00</b>	<b>4.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>163,678.00</b>	<b>159,864.00</b>	<b>-2.3%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	163,678.00	159,864.00	-2.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>163,678.00</b>	<b>159,864.00</b>	<b>-2.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>163,678.00</b>	<b>159,864.00</b>	<b>-2.3%</b>

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		163,678.00	159,864.00	-2.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,678.00	159,864.00	-2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(163,678.00)	(159,864.00)	-2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	163,678.00	159,864.00	-2.3%
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			163,678.00	159,864.00	-2.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.99	13.99	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.99	13.99	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.99	13.99	0.0%
2) Ending Balance, June 30 (E + F1e)			13.99	13.99	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	13.99	13.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,395,000.00	3,200,000.00	-5.7%
5) TOTAL, REVENUES			3,395,000.00	3,200,000.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	279,680.00	251,873.00	-9.9%
3) Employee Benefits		3000-3999	121,360.00	107,855.00	-11.1%
4) Books and Supplies		4000-4999	877,372.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	63,286.00	150,000.00	137.0%
6) Capital Outlay		6000-6999	23,586,952.00	19,433,839.00	-17.6%
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			24,928,650.00	19,943,567.00	-20.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,533,650.00)	(16,743,567.00)	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,533,650.00)	(16,743,567.00)	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,265,577.99	70,731,927.99	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,265,577.99	70,731,927.99	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,265,577.99	70,731,927.99	-23.3%
2) Ending Balance, June 30 (E + F1e)			70,731,927.99	53,988,360.99	-23.7%
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					
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	70,731,927.99	53,988,360.99	-23.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	(21,533,650.00)		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(21,533,650.00)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(21,533,650.00)		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,395,000.00	3,200,000.00	-5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,395,000.00	3,200,000.00	-5.7%
TOTAL, REVENUES			3,395,000.00	3,200,000.00	-5.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	15,641.00	10,185.00	-34.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	201,049.00	175,989.00	-12.5%
Clerical, Technical and Office Salaries		2400	62,990.00	65,699.00	4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>279,680.00</b>	<b>251,873.00</b>	<b>-9.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,654.00	61,922.00	-18.2%
OASDI/Medicare/Alternative		3301-3302	21,396.00	18,623.00	-13.0%
Health and Welfare Benefits		3401-3402	16,592.00	19,266.00	16.1%
Unemployment Insurance		3501-3502	139.00	122.00	-12.2%
Workers' Compensation		3601-3602	7,579.00	7,922.00	4.5%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>121,360.00</b>	<b>107,855.00</b>	<b>-11.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	877,372.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>877,372.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,286.00	150,000.00	137.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>63,286.00</b>	<b>150,000.00</b>	<b>137.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,586,952.00	19,433,839.00	-17.6%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>23,586,952.00</b>	<b>19,433,839.00</b>	<b>-17.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,928,650.00</b>	<b>19,943,567.00</b>	<b>-20.0%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,395,000.00	3,200,000.00	-5.7%
5) TOTAL, REVENUES			3,395,000.00	3,200,000.00	-5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,928,650.00	19,943,567.00	-20.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,928,650.00	19,943,567.00	-20.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(21,533,650.00)	(16,743,567.00)	-22.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,533,650.00)	(16,743,567.00)	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,265,577.99	70,731,927.99	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,265,577.99	70,731,927.99	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,265,577.99	70,731,927.99	-23.3%
2) Ending Balance, June 30 (E + F1e)			70,731,927.99	53,988,360.99	-23.7%
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	70,731,927.99	53,988,360.99	-23.7%
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
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,652,383.00	5,525,000.00	-2.3%
5) TOTAL, REVENUES			5,652,383.00	5,525,000.00	-2.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	189,028.00	177,618.00	-6.0%
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			189,028.00	177,618.00	-6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,463,355.00	5,347,382.00	-2.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,463,678.00	15,159,864.00	60.2%
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			(9,463,678.00)	(15,159,864.00)	60.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,000,323.00)	(9,812,482.00)	145.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,886,778.20	22,886,455.20	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,886,778.20	22,886,455.20	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,886,778.20	22,886,455.20	-14.9%
2) Ending Balance, June 30 (E + F1e)			22,886,455.20	13,073,973.20	-42.9%
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	23,192,231.07	13,379,749.07	-42.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(305,775.87)	(305,775.87)	0.0%
<b>G. ASSETS</b>					
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	(4,000,323.00)		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(4,000,323.00)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(4,000,323.00)		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE				0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	4,002,383.00	4,000,000.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,000,000.00	1,000,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	650,000.00	525,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				5,652,383.00	5,525,000.00
TOTAL, REVENUES				5,652,383.00	5,525,000.00
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES				0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,618.00	177,618.00	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	11,410.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,028.00	177,618.00	-6.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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			189,028.00	177,618.00	-6.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,463,678.00	15,159,864.00	60.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,463,678.00	15,159,864.00	60.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(9,463,678.00)	(15,159,864.00)	60.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,652,383.00	5,525,000.00	-2.3%
5) TOTAL, REVENUES			5,652,383.00	5,525,000.00	-2.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		189,028.00	177,618.00	-6.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			189,028.00	177,618.00	-6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			5,463,355.00	5,347,382.00	-2.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,463,678.00	15,159,864.00	60.2%
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			(9,463,678.00)	(15,159,864.00)	60.2%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,000,323.00)	(9,812,482.00)	145.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,886,778.20	22,886,455.20	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,886,778.20	22,886,455.20	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,886,778.20	22,886,455.20	-14.9%
2) Ending Balance, June 30 (E + F1e)			22,886,455.20	13,073,973.20	-42.9%
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	23,192,231.07	13,379,749.07	-42.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(305,775.87)	(305,775.87)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	23,192,231.07	13,379,749.07
Total, Restricted Balance		23,192,231.07	13,379,749.07

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	125,000.00	-84.4%
5) TOTAL, REVENUES			800,000.00	125,000.00	-84.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			800,000.00	125,000.00	-84.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,787,986.00	0.00	-100.0%
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			(13,787,986.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,987,986.00)	125,000.00	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,165,144.38	10,177,158.38	-56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,165,144.38	10,177,158.38	-56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,165,144.38	10,177,158.38	-56.1%
2) Ending Balance, June 30 (E + F1e)			10,177,158.38	10,302,158.38	1.2%
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					
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	10,177,158.38	10,302,158.38	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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	(12,987,986.00)		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			(12,987,986.00)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			(12,987,986.00)		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800,000.00	125,000.00	-84.4%
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			800,000.00	125,000.00	-84.4%
TOTAL, REVENUES			800,000.00	125,000.00	-84.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,787,986.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,787,986.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,787,986.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	125,000.00	-84.4%
5) TOTAL, REVENUES			800,000.00	125,000.00	-84.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			800,000.00	125,000.00	-84.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,787,986.00	0.00	-100.0%
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			(13,787,986.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,987,986.00)	125,000.00	-101.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,165,144.38	10,177,158.38	-56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,165,144.38	10,177,158.38	-56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,165,144.38	10,177,158.38	-56.1%
2) Ending Balance, June 30 (E + F1e)			10,177,158.38	10,302,158.38	1.2%
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					
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	10,177,158.38	10,302,158.38	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	69,220.00	60,000.00	-13.3%
6) Capital Outlay		6000-6999	899,000.00	12,888,986.00	1,333.7%
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			968,220.00	12,948,986.00	1,237.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(898,220.00)	(12,878,986.00)	1,333.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,787,986.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,787,986.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,889,766.00	(12,878,986.00)	-199.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,817,964.26	14,707,730.26	709.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,817,964.26	14,707,730.26	709.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,817,964.26	14,707,730.26	709.0%
2) Ending Balance, June 30 (E + F1e)			14,707,730.26	1,828,744.26	-87.6%
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					
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	14,707,730.26	1,828,744.26	-87.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	12,889,766.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,889,766.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,889,766.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	70,000.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	69,220.00	60,000.00	-13.3%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,220.00	60,000.00	-13.3%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	899,000.00	12,888,986.00	1,333.7%	
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			899,000.00	12,888,986.00	1,333.7%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools			7211	0.00	0.00	0.0%
To County Offices			7212	0.00	0.00	0.0%
To JPAs			7213	0.00	0.00	0.0%
All Other Transfers Out to All Others			7299	0.00	0.00	0.0%
Debt Service						
Debt Service - Interest			7438	0.00	0.00	0.0%
Other Debt Service - Principal			7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				0.00	0.00	0.0%
TOTAL, EXPENDITURES			968,220.00	12,948,986.00	1,237.4%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
From: General Fund/CSSF			8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	13,787,986.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN				13,787,986.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>						
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%
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.0%
Other Sources						
Transfers from Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.0%
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation			8971	0.00	0.00	0.0%
Proceeds from Leases			8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,787,986.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		968,220.00	12,948,986.00	1,237.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			968,220.00	12,948,986.00	1,237.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(898,220.00)	(12,878,986.00)	1,333.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,787,986.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,787,986.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,889,766.00	(12,878,986.00)	-199.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,817,964.26	14,707,730.26	709.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,817,964.26	14,707,730.26	709.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,817,964.26	14,707,730.26	709.0%
2) Ending Balance, June 30 (E + F1e)			14,707,730.26	1,828,744.26	-87.6%
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					
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	14,707,730.26	1,828,744.26	-87.6%
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	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	96,879,430.00	4.50%	101,234,213.00	4.48%	105,772,588.00
2. Federal Revenues	8100-8299	100,000.00	50.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	2,932,448.00	-15.97%	2,464,138.00	2.70%	2,530,671.00
4. Other Local Revenues	8600-8799	3,910,367.00	16.34%	4,549,282.00	3.00%	4,685,760.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,000,000.00	-78.67%	3,200,000.00	-65.63%	1,100,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(29,942,022.00)	-1.11%	(29,611,054.00)	3.38%	(30,611,054.00)
6. Total (Sum lines A1 thru A5c)		88,880,223.00	-7.76%	81,986,579.00	2.00%	83,627,965.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,819,345.00		40,470,811.00
b. Step & Column Adjustment				612,290.00		607,062.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(960,824.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,819,345.00	-0.85%	40,470,811.00	1.50%	41,077,873.00
2. Classified Salaries						
a. Base Salaries				15,630,312.00		15,864,767.00
b. Step & Column Adjustment				234,455.00		237,971.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,630,312.00	1.50%	15,864,767.00	1.50%	16,102,738.00
3. Employee Benefits	3000-3999	23,747,566.00	2.01%	24,224,298.00	1.50%	24,587,663.00
4. Books and Supplies	4000-4999	1,096,515.00	2.98%	1,129,191.00	2.77%	1,160,470.00
5. Services and Other Operating Expenditures	5000-5999	10,320,047.00	2.98%	10,627,584.00	2.77%	10,921,968.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	379,425.00	2.70%	389,669.00	2.70%	400,191.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,952,199.00)	2.70%	(3,031,908.00)	2.70%	(3,113,770.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(7,500,000.00)		(7,500,000.00)
11. Total (Sum lines B1 thru B10)		89,041,011.00	-7.71%	82,174,412.00	1.78%	83,637,133.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(160,788.00)		(187,833.00)		(9,168.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,821,721.12		4,660,933.12		4,473,100.12
2. Ending Fund Balance (Sum lines C and D1)		4,660,933.12		4,473,100.12		4,463,932.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,544,035.35		4,314,039.00		4,339,879.00
2. Unassigned/Unappropriated	9790	36,897.77		79,061.12		44,053.12
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,660,933.12		4,473,100.12		4,463,932.12
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,544,035.35		4,314,039.00		4,339,879.00
c. Unassigned/Unappropriated	9790	36,897.77		79,061.12		44,053.12
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,580,933.12		4,393,100.12		4,383,932.12
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Unidentified Fiscal Stabilization Measures						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	5,510,918.00	3.02%	5,677,348.00	3.42%	5,871,513.00
2. Federal Revenues	8100-8299	3,654,794.00	3.02%	3,765,169.00	3.42%	3,893,938.00
3. Other State Revenues	8300-8599	14,097,961.00	3.02%	14,523,719.00	3.42%	15,020,431.00
4. Other Local Revenues	8600-8799	6,647,134.00	3.02%	6,847,877.00	3.02%	7,054,683.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	29,942,022.00	-1.11%	29,611,054.00	3.38%	30,611,054.00
6. Total (Sum lines A1 thru A5c)		59,852,829.00	0.96%	60,425,167.00	3.35%	62,451,619.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,230,326.00		12,413,781.00
b. Step & Column Adjustment				183,455.00		186,207.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,230,326.00	1.50%	12,413,781.00	1.50%	12,599,988.00
2. Classified Salaries						
a. Base Salaries				13,622,996.00		13,827,341.00
b. Step & Column Adjustment				204,345.00		207,410.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,622,996.00	1.50%	13,827,341.00	1.50%	14,034,751.00
3. Employee Benefits	3000-3999	16,372,989.00	2.98%	16,860,904.00	2.77%	17,327,951.00
4. Books and Supplies	4000-4999	1,821,445.00	-17.43%	1,503,966.00	-21.90%	1,174,626.00
5. Services and Other Operating Expenditures	5000-5999	15,925,787.00	-8.18%	14,623,253.00	-8.21%	13,422,366.00
6. Capital Outlay	6000-6999	115,423.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	50,000.00	2.70%	51,350.00	2.70%	52,736.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,287,868.00	2.70%	2,349,640.00	2.70%	2,413,081.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		62,426,834.00	-1.28%	61,630,235.00	-0.98%	61,025,499.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,574,005.00)		(1,205,068.00)		1,426,120.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,005,356.87		4,431,351.87		3,226,283.87
2. Ending Fund Balance (Sum lines C and D1)		4,431,351.87		3,226,283.87		4,652,403.87
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,431,351.87		3,226,283.87		4,652,403.87
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,431,351.87		3,226,283.87		4,652,403.87
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	102,390,348.00	4.42%	106,911,561.00	4.43%	111,644,101.00
2. Federal Revenues	8100-8299	3,754,794.00	4.27%	3,915,169.00	3.29%	4,043,938.00
3. Other State Revenues	8300-8599	17,030,409.00	-0.25%	16,987,857.00	3.32%	17,551,102.00
4. Other Local Revenues	8600-8799	10,557,501.00	7.95%	11,397,159.00	3.01%	11,740,443.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,000,000.00	-78.67%	3,200,000.00	-65.63%	1,100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		148,733,052.00	-4.25%	142,411,746.00	2.58%	146,079,584.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				53,049,671.00		52,884,592.00
b. Step & Column Adjustment				795,745.00		793,269.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(960,824.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,049,671.00	-0.31%	52,884,592.00	1.50%	53,677,861.00
2. Classified Salaries						
a. Base Salaries				29,253,308.00		29,692,108.00
b. Step & Column Adjustment				438,800.00		445,381.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,253,308.00	1.50%	29,692,108.00	1.50%	30,137,489.00
3. Employee Benefits	3000-3999	40,120,555.00	2.40%	41,085,202.00	2.02%	41,915,614.00
4. Books and Supplies	4000-4999	2,917,960.00	-9.76%	2,633,157.00	-11.32%	2,335,096.00
5. Services and Other Operating Expenditures	5000-5999	26,245,834.00	-3.79%	25,250,837.00	-3.59%	24,344,334.00
6. Capital Outlay	6000-6999	115,423.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	429,425.00	2.70%	441,019.00	2.70%	452,927.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(664,331.00)	2.70%	(682,268.00)	2.70%	(700,689.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(7,500,000.00)		(7,500,000.00)
11. Total (Sum lines B1 thru B10)		151,467,845.00	-5.06%	143,804,647.00	0.60%	144,662,632.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,734,793.00)		(1,392,901.00)		1,416,952.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,827,077.99		9,092,284.99		7,699,383.99
2. Ending Fund Balance (Sum lines C and D1)		9,092,284.99		7,699,383.99		9,116,335.99
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	80,000.00		80,000.00		80,000.00
b. Restricted	9740	4,431,351.87		3,226,283.87		4,652,403.87
<b>c. Committed</b>						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	4,544,035.35		4,314,039.00		4,339,879.00
2. Unassigned/Unappropriated	9790	36,897.77		79,061.12		44,053.12
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,092,284.99		7,699,383.99		9,116,335.99
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,544,035.35		4,314,039.00		4,339,879.00
c. Unassigned/Unappropriated	9790	36,897.77		79,061.12		44,053.12
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,580,933.12		4,393,100.12		4,383,932.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.02%		3.05%		3.03%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,954.19		5,835.39		5,718.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		151,467,845.00		143,804,647.00		144,662,632.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		151,467,845.00		143,804,647.00		144,662,632.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		4,544,035.35		4,314,139.41		4,339,878.96
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		4,544,035.35		4,314,139.41		4,339,878.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

# **2025-26 BUDGET PRESENTATION**

# FY 2025-26 Proposed Budget

Board of Education

June 18, 2025  
Public Hearing

June 25, 2025  
Scheduled Adoption

# Annual Budget Cycle

## 1. Budget/LCAP Adoption

June: Public Hearing and Adoption

## 8. May Revision

May: Revisions to the Governor's Proposed Budget

## 7. Second Interim Report

March: Updated Revenue and Expenditures – July 1- January 31

## 6. Prior Year Audited Actuals

December: Due to CDE  
January: Presented to the BOT



## 2. Budget Revision (45 Day)

August: If Necessary

## 3. Unaudited Actuals

September

## 4. First Interim Report

December: Updated Revenue and Expenditures – July 1- October 31

## 5. Governor's Proposed Budget

January

# Overview

- The hearing is intended to provide members of the public a scheduled opportunity to comment on the District's proposed Fiscal Year 2024-25 budget.
- Under the requirements of Education Code 52062, the Public Hearing for the Local Control Accountability Plan (LCAP) and the Public Hearing for the Adopted Budget must be held at the same meeting and at a separate meeting from the meeting where the LCAP and Budget are approved.
- The 2025-26 LCAP and Budget are scheduled to be an item for action at the June 25, 2025, Board meeting.
- The true financial outlook will evolve over the next few months as the State budget is adopted, our financial records for 2024-25 are finalized, actual student enrollments for 2025-26 are known after the school year begins, and staffing assignments are completed.

# Budget Assumptions

<b>Assumptions - 2025-26 Proposed Budget</b>	<b>24-25</b>	<b>25-26</b>	<b>26-27</b>	<b>27-28</b>
District Enrollment	6,466	6,337	6,210	6,086
Average Daily Attendance (ADA)	93.92%	93.96%	93.97%	93.97%
Unduplicated Pupil Percentage (UPP)	61.53%	60.67%	60.67%	60.67%
Local Control Funding Formula (LCFF) COLA	1.07%	2.30%	3.02%	3.42%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	27.05%	26.81%	26.90%	27.80%
Step and Column	1.50%	1.50%	1.50%	1.50%
Property Tax Increase	4.02%	5.00%	5.00%	5.00%
California CPI	3.07%	3.42%	2.98%	2.77%
Discretionary Block Grant		\$91/ADA		

# Fund 01 Revenue

## 25-26 Proposed Budget

	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
<b>A) REVENUES</b>						
LCFF Sources	\$98,908,439	\$98,260,258	\$98,559,479	\$98,190,620	\$102,390,348	\$4,199,728
Federal Revenues	3,387,403	4,524,482	4,590,791	4,615,726	3,754,794	-860,932
Other State Revenues	16,528,778	17,372,918	17,408,112	17,536,184	17,030,409	-505,775
Local Revenues	10,165,439	13,100,473	13,632,666	14,655,591	10,557,501	-4,098,090
<b>TOTAL REVENUES</b>	<b>\$128,990,059</b>	<b>\$133,258,131</b>	<b>\$134,191,048</b>	<b>\$134,998,121</b>	<b>\$133,733,052</b>	<b>-\$1,265,069</b>

# Fund 01 Revenue

## 25-26 Proposed Budget

Revenue Category	Amount	% of Total
LCFF Base	\$85,040,684	57.18%
LCFF Base: Education Protection Account	1,207,250	0.81%
LCFF Supplemental and Concentration	10,631,496	7.15%
Special Education Property Taxes	5,510,918	3.71%
Federal Revenues	3,754,794	2.53%
Other State Revenues	15,332,646	10.31%
Lottery	1,697,763	1.14%
Local Revenues	8,930,690	6.01%
Measure U Parcel Taxes	1,626,811	1.09%
Transfers - RDA	15,000,000	10.09%
<b>Total Revenue</b>	<b>\$148,733,052</b>	<b>100.0%</b>

# Fund 01 Revenue

## RCSD Fund 01 Revenue

2025-26 Proposed Budget

### Transfers - RDA

10.1%

### Measure U Parcel Taxes

1.1%

### Local Revenues

6.0%

### Lottery

1.1%

### Other State Revenues

10.3%

### Federal Revenues

2.5%

### Special Education Property...

3.7%

### LCFF Supplemental and Co...

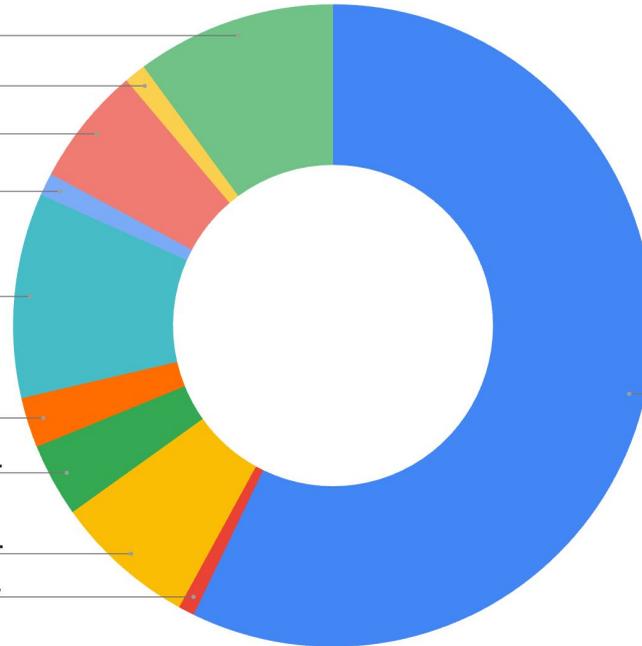
7.1%

### LCFF Base: Education Prot...

0.8%

### LCFF Base

57.2%



# Fund 01 Expenditures

## 25-26 Proposed Budget

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Proposed Budget 25-26	Difference
<b>B) EXPENDITURES</b>						
Certificated Salaries	\$53,034,842	\$53,373,112	\$53,184,352	\$51,899,052	53,049,671.00	\$1,150,619
Classified Salaries	25,727,067	27,594,280	27,410,370	27,516,801	29,253,308.00	-183,910
Employee Benefits	36,687,522	37,292,213	37,668,448	37,477,926	40,120,555.00	2,642,629
Books and Supplies	3,049,909	3,864,844	4,014,913	4,597,420	2,917,960.00	-1,679,460
Services and Operating Expenses	25,157,917	29,376,733	32,968,730	34,448,952	26,245,834.00	-8,203,118
Capital Outlay	0	115,423	115,423	881,223	115,423.00	-765,800
Other Outgo	419,478	419,478	419,478	419,478	429,425.00	9,947
Direct Support/Indirect Costs	(635,296)	(652,308)	(697,940)	(677,042)	-664,331.00	12,711
<b>TOTAL EXPENDITURES</b>	<b>\$143,441,439</b>	<b>\$151,383,775</b>	<b>\$155,083,774</b>	<b>\$156,563,810</b>	<b>\$151,467,845</b>	<b>-\$5,095,965</b>

# Fund 01 Expenditures

## RCSD Fund 01 Expenditures

2025-26 Proposed Budget

### Capital Outlay

0.1%

### Services & Other Op...

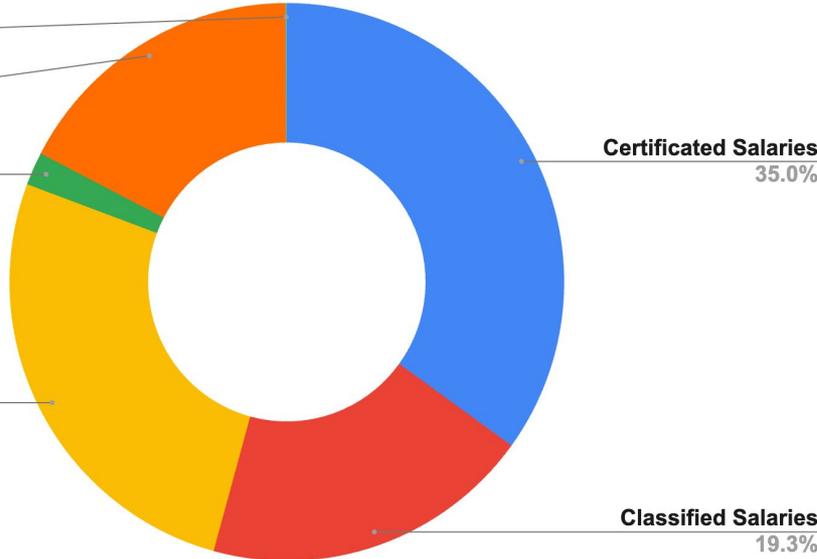
17.3%

### Books/Supplies

1.9%

### Employee Benefits

26.4%



### Certificated Salaries

- Classroom Teachers
- TOSAs
- Counselors
- Psychologists
- Site Administrators
- District Office Administrators

### Classified Salaries

- Instructional Assts.
- Para-Professionals
- School Office Staff
- Custodians
- Maintenance & Ops
- Technology Support

### Employee Benefits

- Health and Dental
- Medicare
- Workers Comp
- FICA - Classified
- PERS - Classified
- STRS - Certificated

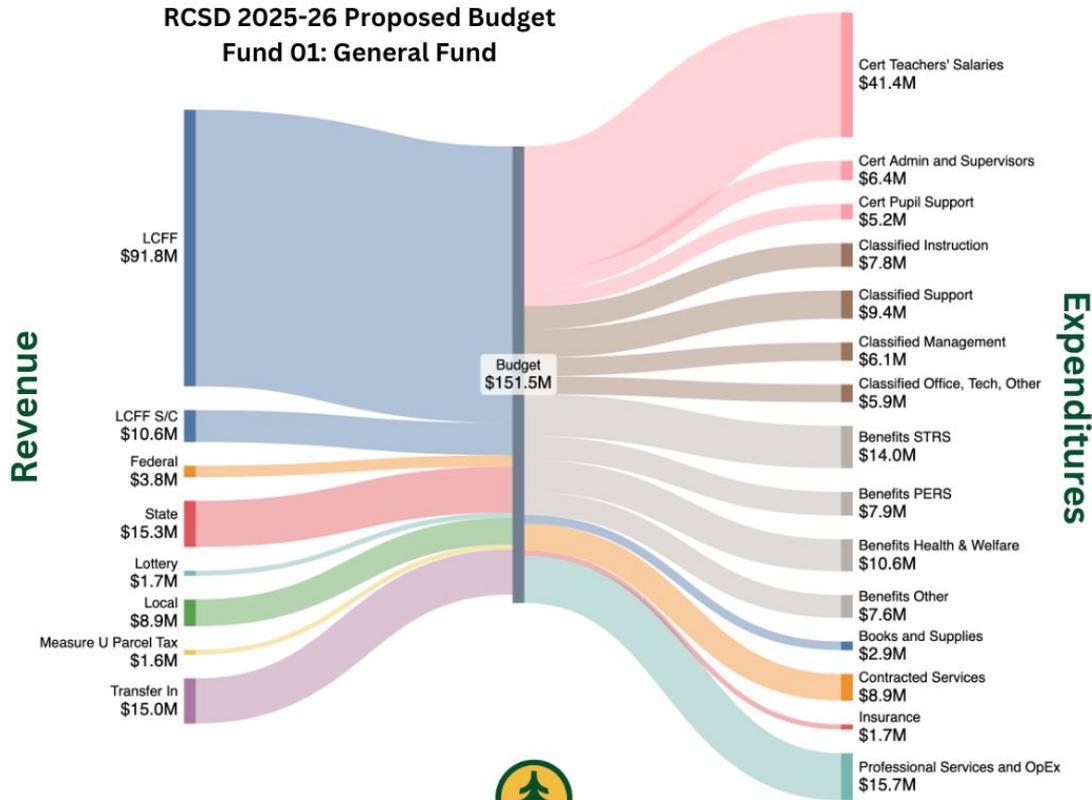
### Services & Operating

- Utilities
- Network/Internet
- Insurance
- Professional Services
- Contract Personnel
- Outside Services

Certificated/Classified/Benefits = 80.7%

RCSD 2025-26 Proposed Budget  
Fund 01: General Fund

# Fund 01 Snapshot



**Teacher and Classroom Support Salaries**

- Teachers • Substitutes • Instructional Aids/Paraprofessionals • Resources Specialists

**Administration & Supervisors**

- Superintendent • Assistant Superintendents • Directors • Principals/Asst.Principals • Managers • Supervisors

**Classified Support**

- Tech Support • Occupational Therapists • LVNs • Crossing Guards • M&O • Custodial • HR • Translation • SIS  
• Bus Drivers • Mechanics • Library Specialists • Business Office • Office Managers/Assistants • Admin Assistants

**Retirement and Benefits**

- State Teachers Retirement System (STRS) • Public Employee Retirement System (PERS) • OASDI/Medicare  
• Unemployment Insurance • Workers' Compensation • Health and Welfare Benefits

**Books and Supplies**

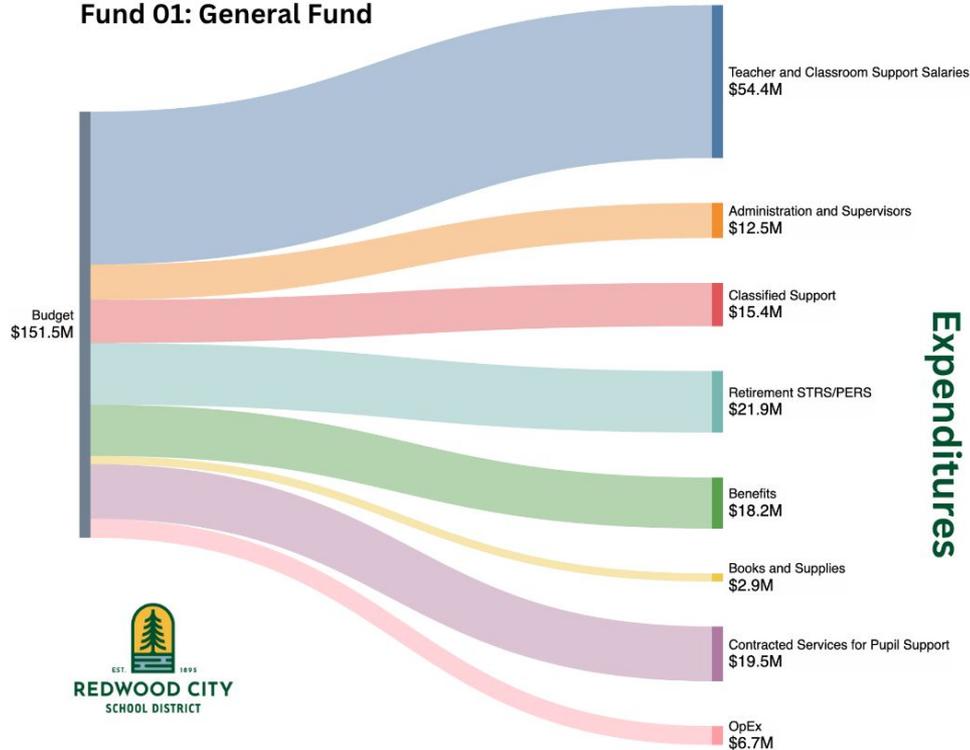
- Textbooks and Core Materials • Materials and Supplies • Equipment

**Contracted Services, Insurance, and Operational Expenses**

- SPED Services • Enrichment • Insurance • Fingerprinting • Legal Expense • Utilities • Waste Disposal

# Fund 01 Expenditure Snapshot

## RCSD 2025-26 Proposed Budget Fund 01: General Fund



Expenditures

# Fund 01 Ending Fund Balance

## 25-26 Proposed Budget

	Adopted Budget 24-25	First Interim 24-25	Second Interim 24-25	Estimated Actuals 24-25	Proposed Budget 25-26	Difference
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(14,451,380)	(18,125,644)	(20,892,726)	(21,565,689)	(17,734,793)	3,830,896
<b>D) OTHER FINANCING SOURCES/USES</b>						
Interfund Transfer In	\$9,725,000	\$8,725,000	\$8,725,000	\$9,300,000	\$15,000,000	5,700,000
Interfund Transfer Out	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0
Contributions/Flexibility Transfers	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	\$9,725,000	\$8,725,000	\$8,725,000	\$9,300,000	\$15,000,000	5,700,000
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	(4,726,380)	(9,400,644)	(12,167,726)	(12,265,689)	(2,734,793)	9,530,896
<b>F) BEGINNING FUND BALANCE</b>	\$25,361,257	\$25,361,257	\$25,361,257	\$25,361,257	\$13,095,568	-\$12,265,689
<b>G) ENDING FUND BALANCE</b>	\$20,634,877	\$15,960,613	\$13,193,531	\$13,095,568	\$10,360,775	-\$2,734,793

# Multi-Year Projections



<i>RCSD Short MYP Proposed Budget 25-26</i>	2024-25	2025-26	2026-27	2027-28
<b>REVENUES</b>				
Local Control Funding Formula (LCFF including S/C)	\$98,190,620	\$102,390,348	\$106,911,561	\$111,644,101
Federal Revenues	\$4,615,726	\$3,754,794	\$3,915,169	\$4,043,938
Other State/Local Revenues	32,191,775	27,587,910	28,385,017	29,291,544
Transfers In/Transfers Out & Other Uses	9,300,000	15,000,000	3,200,000	100,000
<b>TOTAL REVENUES</b>	<b>\$144,298,121</b>	<b>\$148,733,052</b>	<b>\$142,411,747</b>	<b>\$145,079,583</b>
<b>EXPENDITURES</b>				
Salaries & Benefits	\$116,893,779	\$122,423,534	\$123,661,901	\$125,730,964
Books/Supplies & Outlay	4,597,420	2,917,960	2,633,157	2,335,096
Services & Operating Expenses	34,448,952	26,245,834	25,250,838	24,344,334
Capital Outlay	881,223	115,423	0	0
Other Outgo & Indirect Costs	(257,564)	(234,906)	(241,248)	(247,762)
<b>Unidentified Fiscal Stabilization Measures</b>			(7,500,000)	(8,500,000)
<b>TOTAL EXPENDITURES</b>	<b>\$156,563,810</b>	<b>\$151,467,845</b>	<b>\$143,804,648</b>	<b>\$143,662,632</b>
Current Year Increase/Decrease In Fund Balance	(12,265,689)	(2,734,793)	(1,392,901)	1,416,951
Beginning Balance	\$24,092,767	\$11,827,078	\$9,092,285	\$7,699,384
Ending Balance	\$11,827,078	\$9,092,285	\$7,699,384	\$9,116,335

# Multi-Year Projections

Ending Balance	\$11,827,078	\$9,092,285	\$7,699,384	\$9,116,335
<b>Components of Ending Balance</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Revolving Cash/Stores/Prepaid	80,000	80,000	80,000	80,000
Restricted Ending Balance	7,005,357	4,431,352	3,226,283	4,652,402
Assigned	0	0	0	0
Reserve for Economic Uncertainty (3%)	4,696,914	4,544,035	4,314,139	4,309,879
Unassigned/Unappropriated Ending Balance	\$44,807	\$36,898	\$78,961	\$74,054
Ending Balance	\$11,827,078	\$9,092,285	\$7,699,384	\$9,116,335
Total Reserve as % to Total Expenditures	<b>3.03%</b>	<b>3.02%</b>	<b>3.05%</b>	<b>3.05%</b>

# Other Funds: 24-25 Balances

<b>Other Funds: Ending Fund Balance</b>	<b>Adopted Budget 24-25</b>	<b>First Interim 24-25</b>	<b>Second Interim 24-25</b>	<b>Estimated Actuals 24-25</b>	<b>Proposed Budget 25-26</b>	<b>Difference</b>
Fund 12: Child Development	\$1,918,540	\$1,918,540	\$2,183,822	\$2,183,822	\$1,804,444	-\$379,378
Fund 13: Cafeteria	3,012,629	1,717,147	3,187,579	3,228,632	3,666,850	438,218
Fund 14: Deferred Maintenance	14	14	14	14	14	0
Fund 21: Building (Bond)	91,880,609	91,633,169	68,852,100	70,731,928	53,988,361	-16,743,567
Fund 25: Capital Facilities	21,002,282	23,307,238	23,150,613	22,886,455	13,073,973	-9,812,482
Fund 35: County Facilities Fund	23,198,425	23,965,144	10,177,158	10,177,158	10,302,158	125,000
Fund 40: Capital Outlay	\$1,817,964	\$1,827,964	\$1,817,964	\$14,707,730	\$1,828,744	-\$12,878,986

# Statement of Reasons Excess Reserves

District: Redwood City Elementary School District  
CDS #: 41-69005

**Adopted Budget  
2025-26 Budget Attachment  
Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**  
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.)

Combined Assigned and Unassigned/unappropriated Fund Balances		2025-26 Adopted Budget	
Form	Fund		
01	General Fund	\$4,660,933.00	←- a) Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	←- b) Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,660,933.00	
District Standard Reserve Level		3%	←- Source: Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$4,544,035	←- Source: Form 01CS Line 10B-7
<b>Total Assigned &amp; Unassigned Ending Balance in Excess of Minimum</b>		<b>\$116,898.00</b>	

Add total of Object Codes 9780/9789/9790 from:

SACS Form	Fund	2025-26 Adopted Budget	Description of Need
01	General Fund	\$80,000.0	Revolving Cash/Stores/Prepaid
01	General Fund	\$36,898.0	Assist with unforeseen costs
<i>Insert Lines above as needed</i>			
<b>Total of Substantiated Needs</b>		<b>\$116,898.00</b>	

# Areas to Monitor

- State and Federal Budget and Funding Uncertainty
- Rising Costs and Liabilities
- Enrollment
- Staffing
- Facilities and Operational Needs

# Next Steps



## June

- ★ 25-26 LCAP & Budget Public Hearings
- ★ 25-26 LCAP & Budget Adoption



## September

- ★ Unaudited Actuals



## Fall 25

- ★ Expenditure Review
- ★ Budget Decisions for 26-27
- ★ First Interim - December



EST. 1895

**REDWOOD CITY**  
SCHOOL DISTRICT

# **COMMONLY USED ACRONYMS**

# Acronyms

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<b>AB</b>	Assembly Bill
<b>ADA</b>	Average Daily Attendance
<b>BEA</b>	U.S. Bureau of Economic Analysis
<b>BLS</b>	U.S. Bureau of Labor Statistics
<b>CALPADS</b>	California Longitudinal Pupil Achievement Data System
<b>CalPERS</b>	California Public Employees' Retirement System
<b>CalSTRS</b>	California State Teachers' Retirement System
<b>CDE</b>	California Department of Education
<b>CEA</b>	Current Expense of Education Actuals
<b>COE</b>	County Office of Education
<b>COLA</b>	Cost-of-Living Adjustment
<b>CPI</b>	Consumer Price Index
<b>CSPP</b>	California State Preschool Program
<b>CTE</b>	Career Technical Education
<b>DOF</b>	Department of Finance
<b>EC §</b>	Education Code Section
<b>ELO-P</b>	Expanded Learning Opportunities Program
<b>ERAF</b>	Educational Revenue Augmentation Fund
<b>ESSER</b>	Elementary and Secondary School Emergency Relief
<b>FED</b>	Federal Reserve
<b>GDP</b>	Gross Domestic Product
<b>GSA</b>	Grade Span Adjustment
<b>HR</b>	Human Resources
<b>LAO</b>	Legislative Analyst's Office
<b>LCAP</b>	Local Control and Accountability Plan
<b>LCFF</b>	Local Control Funding Formula
<b>LEA</b>	Local Educational Agency
<b>LFP</b>	Labor Force Participation
<b>MBG</b>	Mandate Block Grant
<b>MYP</b>	Multiyear Projection
<b>P-2</b>	Second Principal (Apportionment)
<b>PERB</b>	Public Employment Relations Board
<b>PIT</b>	Personal Income Tax
<b>PSSSA</b>	Public School System Stabilization Act
<b>S/C</b>	Supplemental and Concentration Grant
<b>SB</b>	Senate Bill
<b>SELPA</b>	Special Education Local Plan Area
<b>SSC</b>	School Services of California Inc.
<b>TK</b>	Transitional Kindergarten
<b>UPP</b>	Unduplicated Pupil Percentage