MODESTO CITY SCHOOLS

TO:	Dr. Sara Noguchi	Regular Meeting
SUBJECT:	Approval of Certification of the 2025/6 Budget for all Funds and Authorization to Transmit Copies to Local and State Agencies	June 23, 2025

PROPOSAL

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

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the Stanislaus County Office of Education, and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial State reports relating to the estimated financial activity for 2024-25 through 2027-28 specific to the Modesto City School District.

Governor's Revised State Budget Proposal "May Revision"

The Governor released his revised 2025-26 budget proposal (May Revision) on May 14, 2025. The May Revision, and what will become the 2025-26 Enacted Budget in late June, has some risks. The immediate risk noted by the Governor are changes to federal policy, notably tariffs to which the Governor attributes the downgrade of both the economic and revenue forecast. In addition, expenditure growth above the Governor's Budget has contributed to an estimated $12 billion shortfall.

The Proposition 98 minimum guarantee was down $0.3 billion for 2024-25 and $4.3 billion for 2025-26 from the January proposal attributable to the decline in overall state revenues. The May Revision continues to retire a total of $490.2 million in apportionment deferrals from the 2024-25 Enacted Budget, but proposes to institute new deferrals of $1.8 billion in Local Control Funding Formula (LCFF) from June 2026 to July 2026.

The May Revision maintains the full withdrawal of $8.4 billion for 2023-24 from the Public School System Stabilization Account (PSSSA). Additionally, the proposed deposit into the fund for 2024-25 has been reduced from $1.2 billion to $540 million. Most concerning is the drop in Proposition 98 funding for 2025-26 which eliminates a contribution into the fund and triggers a mandatory withdrawal from the fund, thereby completely depleting the PSSSA.

Illustrated below are the major components of the May Revision impacting TK-12 education:

- Cost of Living Adjustment (COLA) is estimated to be 2.3%, slightly lower than the January estimate of 2.43%
- Commitment to "rebench" the minimum guarantee for costs associated with implementing universal transitional kindergarten by changing the share of Proposition 98 resources that go to TK-12 and community college districts.
- Proposed onetime Student Support and Professional Development Discretionary Block Grant to address rising costs and other state priorities investment reduced to $1.7 billion, allocated on a per-ADA basis.
- Maintains the proposal to restore the 2024-25 reduction to the Learning Recovery Emergency Block Grant (LREBG) to support learning recovery initiatives.

Local Control Funding Formula Structure:

Local Control Funding Formula – The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs.

Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
  - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
  - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
    - Applied to grade span base grants, which drives grade span adjustment and supplemental and concentration grant calculations
- **Unduplicated Percentages**
  - Certified through enrollment data each Fall (applied to supplemental and concentration grant calculations)

Supplemental and Concentration Grants – Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

Local Control Accountability Plans:

School districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for State and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.

District Reserve Requirements (Senate Bill 858):

The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues
- Senate Bill (SB) 751 amended the triggering threshold to require the deposit into the Proposition 98 reserve to reach 3% of the Proposition 98 funding level, rather than a deposit of any size into the reserve.

These conditions are not met with the 2024-25 deposit amount. Therefore, there is no local reserve cap triggered for the 2025-26 fiscal year.

The Legislative Analyst's Office (LAO) released a report detailing five main reasons that school districts maintain adequate reserves:

- Managing cash flow
- Mitigating volatility in funding or expenditures
- Saving for larger purchases
- Addressing unexpected costs
- Reducing costs of borrowing

Further, the LAO described specific risks to school districts that lower their reserves in accordance with the SB 858 cap, including:

- The cap would allow most districts to maintain only a few weeks of payroll
- Emergency facility repairs and other unexpected costs would place districts with low reserves in a precarious position
- Districts with reserves below the caps have been about twice as likely to be flagged for fiscal intervention
- Districts with lower reserves could have their credit ratings reduced, increasing the cost of borrowing money

The experience of past recessions have clearly demonstrated the minimum levels are insufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts.

Effective 2019-20, the Board designated reserve level for Modesto City Schools to be maintained at a level of 6%. Based on current factors and assumptions, the District is able to maintain a 6% reserve level for the current and two subsequent years.

Modesto City School District Primary Budget Components

These reports show the 2024-25 estimated actuals and the 2025-26 proposed adopted budget. There are separate columns under each year; the Unrestricted General Fund budget, the Restricted General Fund budget, and the combined Restricted and Unrestricted General Fund budget.

Projected year-end totals maintain the required 3% Unrestricted General Fund reserve levels and meet all mandatory obligations.

Restricted resources projections do not indicate a need for a contribution from the Unrestricted General Fund. Exception to this assumption is the categorical resource of Special Education which currently requires a contribution from the Unrestricted General Fund.

Multi-Year Financial Projection

A district's financial certification must include the two subsequent fiscal years. This forces a look at the long-term effects of current financial decisions. The three-year financial projections are based on known factors and estimates of future costs of current District operations.

Revenue Assumptions:

The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above.

Per enrollment trends, the District anticipates a decrease in its enrollment in the Elementary District and in the High School District.

Average Daily Attendance

- Enrollment in 2025-26 is projected to increase by 187 students in Elementary and by 2 pupils in High School.
- For the subsequent years, enrollment is projected as flat.
- ADA is projected to increase by 141.26 in Elementary and decrease by 91.63 in High School.

Revenue Factors

LCFF

- 2025-26 2.30% COLA
- 2026-27 3.02% COLA
- 2027-28 3.42% COLA

Federal

- No Federal COLA has been reflected within the proposed revenue budgets
- All carryover funding will be reflected when the books are closed and will be reported at Unaudited Actuals.

State

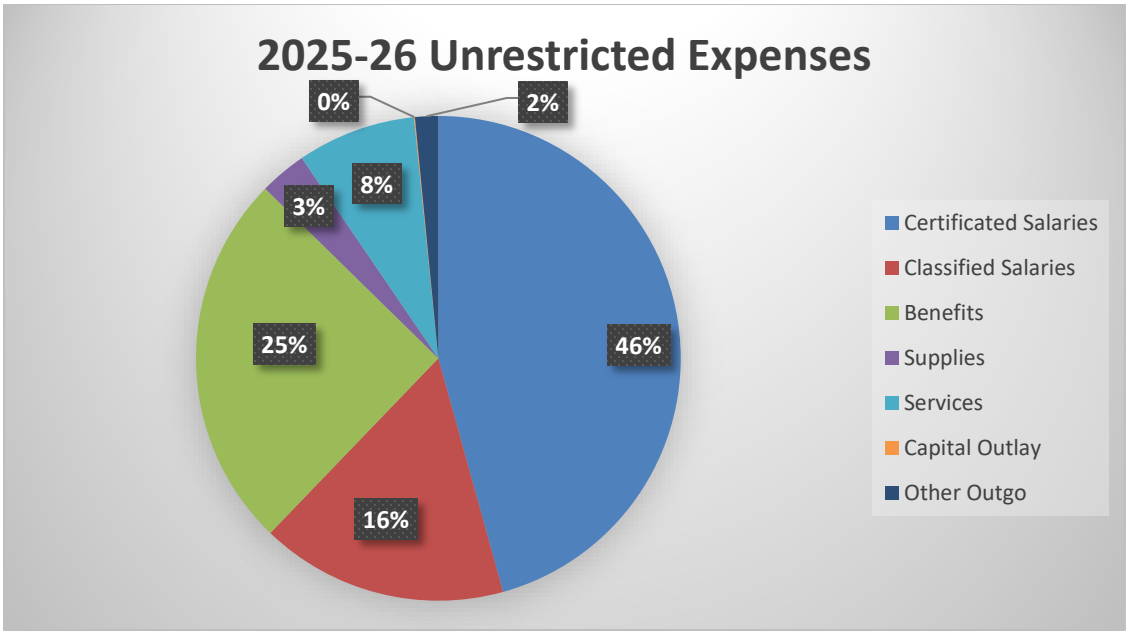
- Mandate Block Grant projections at $39 per K-8 ADA and $75 per 9-12 ADA, based on prior year P-2
- Lottery funding of $82/ADA Restricted and $191/ADA Unrestricted
- Special Education increase by 2.30% COLA
- All carryover funding will be reflected when the books are closed and will be reported at Unaudited Actuals

Expenditure Assumptions:

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 87% of the District's unrestricted budget, and approximately 84% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	$176,514,103	$232,079,949
Classified Salaries	$63,708,783	$105,224,927
Payroll Benefits	$97,147,172	$161,101,298
Books and Supplies	$12,129,933	$19,261,500
Other Operating Expenditures	$30,581,809	$58,856,491
Capital Outlay	$243,000	$243,000
Other Outgo	$5,955,285	$19,207,310
TOTAL	**$386,280,085**	**$595,974,475**

Following is a graphical representation of expenditures by percentage:



Expenditure Factors

- Proposed new LCAP items for 2025-26 are included in the proposed budget. Additional adjustments will be made as determined by the LCAP hearing.
- Supplemental and Concentration dollars that are not reflected in the proposed budget have been committed by the Board and will be allocated at a later date based on the adopted LCAP.

- Restricted categorical budget dollars allocated will be fully expended.
- Increases for step and column costs are reflected in the subsequent years.
- Pension assumptions
    - Public Employees Retirement System (PERS) rates
      2024-25 27.05% Current Rate
      2025-26 26.81% a decrease of 0.24% over prior year
    - No Proposed change to the current State Teachers Retirement System (STRS) rate of 19.10%
- Transfers Out – The following transfers out to other funds are reflected for the current and out years:
    - Auditorium Replacement Reserve - $30,000
    - Reprographics Equipment Replacement Reserve - $3,000
    - White Fleet Vehicle Replacement Reserve - $550,000
    - Bus Replacement Reserve - $1,500,000
    - CSEA Retiree Reserve - $350,000
    - Managers Retiree Reserve - $200,000
    - Adult Education - $845,000
    - Filed of Green Replacement Reserve - $506,250
    - Qualified School Construction Bond Sinking Fund - $400,000
    - Curriculum Delivery Reserve - $3,250,000
    - Emergency Facility Needs - maintain balance of $2,000,000
    - Deferred Maintenance LCFF Transfer - $2,000,000
    - Deferred Maintenance RRM Transfer - $2,000,000

Unrestricted General Fund Summary:

The District's 2025-26 Unrestricted General Fund projects a total operating deficit of $16.4 million resulting in an estimated ending fund balance of $83.2 million.

Estimated Ending Fund Balances:

The Net Increase/(Decrease) in Fund Balance line compares current year expenses against current year revenues without regard to the beginning balance carried forward from the prior year. Generally this line, if negative, indicates deficit spending. If the deficit results from spending the reserves that have been accumulated over a number of years, the deficit spending is not cause for concern. If it represents actual current year expenses that exceed current year revenue, then budget cuts will be necessary.

The total Ending Fund Balance does not represent an unobligated balance, as it is required to cover all State-required and Board-assigned reserves, long-term obligations, and carry-over obligations from the prior year. A trend of declining ending fund balance that is not planned is cause for concern. If the ending balance in current or projected future years cannot cover the required reserve level, the District's financial adoption status is disapproved.

It is important to note the difference between Restricted and Unrestricted fund balance. The Restricted funds can only be used for specific programs.

The Board has Committed or Assigned the following reserves from the Unrestricted Ending Balance:

- LCAP Supplemental and Concentration Priorities – This amount is calculated based on the "unduplicated" population percentages and funding through the LCFF. This balance represents dollars increased through COLA that have not yet been budgeted through the LCAP process.

- Appropriation for Economic Uncertainty – The state requires districts to reserve 3% of total General Fund expenditures for Economic Uncertainty. In alignment with strategic goal 4.1, on May 13, 2019 the Board approved increasing the District's reserve to a total of 6%. The 6% reserve is reflected in the multi-year projections in 2024-25 through 2027-28.

- County Cash Fair Market Value (FMV) Adjustment – Established at the end of fiscal year by the District auditors, the line represents the book value of the District's share of an external investment fund.

- Carryover Obligation - Miscellaneous – This amount fluctuates each year based on the approved carryover. Carryover requests can include parking citations, restitution, delayed supply orders, and periodic expenditures.

- Onetime Expenditures – Replenished to $250,000 at the beginning of each fiscal year. Funds are used to offset unexpected, non-budgeted purchases in the year. Historic expenditures have included testing chairs, small equipment and site requests.

Unassigned Balance is the amount of the ending balance that is not committed after all required and assigned reserves have been set aside. A negative unassigned balance line indicates that some assigned reserves may need to be eliminated. A continued trend of decreasing or negative unassigned balance will eventually lead to not meeting the required reserves. The unassigned balance line will also show how much is available in current and future years to cover District priorities and programs, including any negotiation settlements.

Other Fund Summaries:

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2024-25	Est. Net Change	2025-26
STUDENT ACTIVITY SPECIAL REVENUE	$3,395,847	$0	$3,395,847
ADULT EDUCATION	$76,846	$28,487	$105,333
CHILD DEVELOPMENT FUND	$1,247,259	$0	$1,247,259
CAFETERIA FUND	$14,178,367	($3,393,848)	$10,784,519
DEFERRED MAINTENANCE	$9,146,523	$0	$9,146,523
SPECIAL RESERVE NON-CAPITAL PROJ	$8,728,210	$2,895,900	$11,624,110
BUILDING FUND	$157,717,742	($63,514,000)	$94,203,742
CAPITAL FACILITIES	$2,192,370	$91,480	$2,283,850
COUNTY SCHOOL FACILITIES FUND	$39,071	$0	$39,071
SPECIAL RESERVE CAPITAL PROJECTS	$46,958,260	($394,866)	$46,563,394
BOND INTEREST & REDEMPTION	$27,429,662	($4,399,107)	$23,030,555
DEBT SERVICE FUND	$13,813,432	$1,302,526	$15,115,958
SELF INSURANCE FUND	$14,737,451	($177,787)	$14,559,664
TOTAL	**$299,661,041**	($67,561,215)	**$232,099,826**

Cash Flow Summary

Districts monitor both fund balance and actual cash balances available to pay obligations. Since many funding sources are distributed in arrears, diligent monitoring of cash on hand is required. The Governor's May Revise proposes the continuance of a principal apportionment deferral for the June apportionment deferring to July. Cash deferral place a strain on the cash flow of all school districts. The current cash flow projections indicate that the District will be able to maintain a positive cash balance in 2025-26-5 without projecting a need for Interfund borrowing.

Criteria and Standards

The criteria and standards software automatically compares a district's financial and enrollment data to arbitrarily calculated averages. These comparisons can alert a district to financial anomalies but can also be arbitrary and not relevant to a particular district's situation. "Not met" standards require an explanation.

The format still does not factor in fiscal anomalies that skew the three-year average calculations. These variances can result in "not met" status for items throughout the criteria and standards. Additionally, variances in comparisons of historical budgeting occur as a result of the District posting deferred revenue and carryover.

Items Not Reflected in the Proposed Budget

The Budget Development process frequently occurs simultaneously with instructional program planning and contract negotiations. Due to the Budget Development timeline, sometimes there is insufficient information to reflect all potential fiscal impacts in the proposed budget. Once incorporated, those items are reflected in a future budget update to the Board.

Items not currently reflected in the 2025-26 proposed budget:

- Potential future collective bargaining impacts
- Proposed items in the Governor's budget which are not yet enacted:
    - Student Support and Professional Development Discretionary Block Grant
    - Restoration of the 2024-25 reduction to the Learning Recovery Emergency Block Grant (LREBG)

Conclusion

The budget hearing was held on June 9, 2025.

The projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent year.



BUDGET ADOPTION CERTIFICATION

2024/25

ESTIMATED ACTUALS

2025/26

PROPOSED BUDGET

June 23, 2025



GENERAL FUND

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	421,846,696.00	6,106,742.00	427,953,438.00	433,338,897.00	5,700,000.00	439,038,897.00	2.6%
2) Federal Revenue		8100-8299	0.00	37,741,375.00	37,741,375.00	0.00	27,508,162.00	27,508,162.00	-27.1%
3) Other State Revenue		8300-8599	14,516,658.00	94,368,726.00	108,885,384.00	14,125,934.00	80,764,929.00	94,890,863.00	-12.9%
4) Other Local Revenue		8600-8799	9,290,846.00	6,450,438.00	15,741,284.00	6,845,500.00	3,603,059.00	10,448,559.00	-33.6%
5) TOTAL, REVENUES			445,654,200.00	144,667,281.00	590,321,481.00	454,310,331.00	117,576,150.00	571,886,481.00	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	176,641,983.00	53,930,819.00	230,572,802.00	176,514,103.00	55,565,846.00	232,079,949.00	0.7%
2) Classified Salaries		2000-2999	63,166,806.00	40,168,259.00	103,335,065.00	63,708,783.00	41,516,144.00	105,224,927.00	1.8%
3) Employee Benefits		3000-3999	93,884,027.00	60,967,392.00	154,851,419.00	97,147,172.00	63,954,126.00	161,101,298.00	4.0%
4) Books and Supplies		4000-4999	16,653,337.00	13,262,476.00	29,915,813.00	12,129,933.00	7,131,567.00	19,261,500.00	-35.6%
5) Services and Other Operating Expenditures		5000-5999	33,882,534.00	45,741,181.00	79,623,715.00	30,581,809.00	28,274,682.00	58,856,491.00	-26.1%
6) Capital Outlay		6000-6999	901,133.00	3,847,138.00	4,748,271.00	243,000.00	0.00	243,000.00	-94.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,399,798.00	4,387,765.00	6,787,563.00	2,498,473.00	5,987,750.00	8,486,223.00	25.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,547,090.00)	4,115,632.00	(1,431,458.00)	(4,427,438.00)	2,864,275.00	(1,563,163.00)	9.2%
9) TOTAL, EXPENDITURES			381,982,528.00	226,420,662.00	608,403,190.00	378,395,835.00	205,294,390.00	583,690,225.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			63,671,672.00	(81,753,381.00)	(18,081,709.00)	75,914,496.00	(87,718,240.00)	(11,803,744.00)	-34.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,014,760.00	0.00	4,014,760.00	1,032,900.00	0.00	1,032,900.00	-74.3%
b) Transfers Out		7600-7629	8,001,575.00	4,400,000.00	12,401,575.00	7,884,250.00	4,400,000.00	12,284,250.00	-0.9%
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	(79,002,959.00)	79,002,959.00	0.00	(85,470,918.00)	85,470,918.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(82,989,774.00)	74,602,959.00	(8,386,815.00)	(92,322,268.00)	81,070,918.00	(11,251,350.00)	34.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,318,102.00)	(7,150,422.00)	(26,468,524.00)	(16,407,772.00)	(6,647,322.00)	(23,055,094.00)	-12.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	118,965,089.94	96,095,468.23	215,060,558.17	99,646,987.94	88,945,046.23	188,592,034.17	-12.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			118,965,089.94	96,095,468.23	215,060,558.17	99,646,987.94	88,945,046.23	188,592,034.17	-12.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,965,089.94	96,095,468.23	215,060,558.17	99,646,987.94	88,945,046.23	188,592,034.17	-12.3%
2) Ending Balance, June 30 (E + F1e)			99,646,987.94	88,945,046.23	188,592,034.17	83,239,215.94	82,297,724.23	165,536,940.17	-12.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	825,000.00	0.00	825,000.00	825,000.00	0.00	825,000.00	0.0%
Prepaid Items		9713	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	88,945,046.23	88,945,046.23	0.00	82,297,724.23	82,297,724.23	-7.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	26,719,654.00	0.00	26,719,654.00	31,403,079.00	0.00	31,403,079.00	17.5%
LCAP Priorities	0000	9760	*8,095,511.00*		*8,095,511.00*			*0.00*	
Additional Reserve for Economic Uncertainties	0000	9760	*18,624,143.00*		*18,624,143.00*			*0.00*	
LCAP Priorities	0000	9760			*0.00*	*13,523,845.00*		*13,523,845.00*	
Additional Reserve for Economic Uncertainties	0000	9760			*0.00*	*17,879,234.00*		*17,879,234.00*	
d) Assigned									
Other Assignments		9780	1,837,365.00	0.00	1,837,365.00	2,087,365.00	0.00	2,087,365.00	13.6%
County Cash FMV Adjustment	0000	9780	*250,000.00*		*250,000.00*			*0.00*	
Carryover Obligation - Misc.	0000	9780	*1,587,365.00*		*1,587,365.00*			*0.00*	
County Cash FMV Adjustment	0000	9780			*0.00*	*250,000.00*		*250,000.00*	
Carryover Obligation - Misc.	0000	9780			*0.00*	*1,587,365.00*		*1,587,365.00*	
Onetime Expenditures	0000	9780			*0.00*	*250,000.00*		*250,000.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	18,624,143.00	0.00	18,624,143.00	17,879,234.00	0.00	17,879,234.00	-4.0%
Unassigned/Unappropriated Amount		9790	48,990,825.94	0.00	48,990,825.94	28,394,537.94	0.00	28,394,537.94	-42.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	188,606,058.64	30,201,072.47	218,807,131.11				
1) Fair Value Adjustment to Cash in County Treasury		9111	(4,360,111.00)	0.00	(4,360,111.00)				
b) in Banks		9120	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	3,889.29	0.00	3,889.29				
3) Accounts Receivable		9200	95,462.76	67,367.31	162,830.07				
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	930,261.98	0.00	930,261.98				
7) Prepaid Expenditures		9330	974,755.28	0.00	974,755.28				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			186,400,316.95	30,268,439.78	216,668,756.73				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	18,138,397.31	8,725.85	18,147,123.16				
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			18,138,397.31	8,725.85	18,147,123.16				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			168,261,919.64	30,259,713.93	198,521,633.57				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	292,972,870.00	0.00	292,972,870.00	358,350,418.00	0.00	358,350,418.00	22.3%
Education Protection Account State Aid - Current Year		8012	59,469,185.00	0.00	59,469,185.00	5,592,436.00	0.00	5,592,436.00	-90.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									

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)	
Homeowners' Exemptions		8021	651,369.00	0.00	651,369.00	651,369.00	0.00	651,369.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	29,784.00	0.00	29,784.00	29,784.00	0.00	29,784.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	73,216,792.00	0.00	73,216,792.00	73,216,792.00	0.00	73,216,792.00	0.0%
Unsecured Roll Taxes		8042	4,118,066.00	0.00	4,118,066.00	4,118,066.00	0.00	4,118,066.00	0.0%
Prior Years' Taxes		8043	132,919.00	0.00	132,919.00	132,919.00	0.00	132,919.00	0.0%
Supplemental Taxes		8044	2,296,675.00	0.00	2,296,675.00	2,296,675.00	0.00	2,296,675.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,955,907.00)	0.00	(6,955,907.00)	(6,955,907.00)	0.00	(6,955,907.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,831,745.00	0.00	4,831,745.00	4,831,745.00	0.00	4,831,745.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			430,763,498.00	0.00	430,763,498.00	442,264,297.00	0.00	442,264,297.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(4,000,000.00)		(4,000,000.00)	(4,000,000.00)		(4,000,000.00)	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	(4,916,802.00)	0.00	(4,916,802.00)	(4,925,400.00)	0.00	(4,925,400.00)	0.2%
Property Taxes Transfers		8097	0.00	6,106,742.00	6,106,742.00	0.00	5,700,000.00	5,700,000.00	-6.7%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			421,846,696.00	6,106,742.00	427,953,438.00	433,338,897.00	5,700,000.00	439,038,897.00	2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	7,163,485.00	7,163,485.00	0.00	7,300,000.00	7,300,000.00	1.9%
Special Education Discretionary Grants		8182	0.00	580,049.00	580,049.00	0.00	568,618.00	568,618.00	-2.0%
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%

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)	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		18,980,082.00	18,980,082.00		15,581,152.00	15,581,152.00	-17.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,650,568.00	2,650,568.00		1,379,479.00	1,379,479.00	-48.0%
Title III, Immigrant Student Program	4201	8290		163,493.00	163,493.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		1,499,284.00	1,499,284.00		1,104,112.00	1,104,112.00	-26.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,485,716.00	2,485,716.00		964,190.00	964,190.00	-61.2%
Career and Technical Education	3500-3599	8290		610,611.00	610,611.00		610,611.00	610,611.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,608,087.00	3,608,087.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	37,741,375.00	37,741,375.00	0.00	27,508,162.00	27,508,162.00	-27.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		21,000,000.00	21,000,000.00		21,000,000.00	21,000,000.00	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	333,842.00	333,842.00	0.00	300,000.00	300,000.00	-10.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,550,000.00	0.00	1,550,000.00	1,550,000.00	0.00	1,550,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,553,254.00	2,511,036.00	8,064,290.00	5,275,934.00	2,265,061.00	7,540,995.00	-6.5%
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		24,973,458.00	24,973,458.00		24,000,000.00	24,000,000.00	-3.9%
After School Education and Safety (ASES)	6010	8590		4,048,209.00	4,048,209.00		4,002,389.00	4,002,389.00	-1.1%
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%

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)	
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		2,740,296.00	2,740,296.00		908,499.00	908,499.00	-66.8%
Arts and Music in Schools (Prop 28)	6770	8590		4,986,323.00	4,986,323.00		4,900,000.00	4,900,000.00	-1.7%
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	7,413,404.00	33,775,562.00	41,188,966.00	7,300,000.00	23,388,980.00	30,688,980.00	-25.5%
TOTAL, OTHER STATE REVENUE			14,516,658.00	94,368,726.00	108,885,384.00	14,125,934.00	80,764,929.00	94,890,863.00	-12.9%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	128,565.00	0.00	128,565.00	140,000.00	0.00	140,000.00	8.9%
Interest		8660	6,400,000.00	0.00	6,400,000.00	5,000,000.00	0.00	5,000,000.00	-21.9%
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%

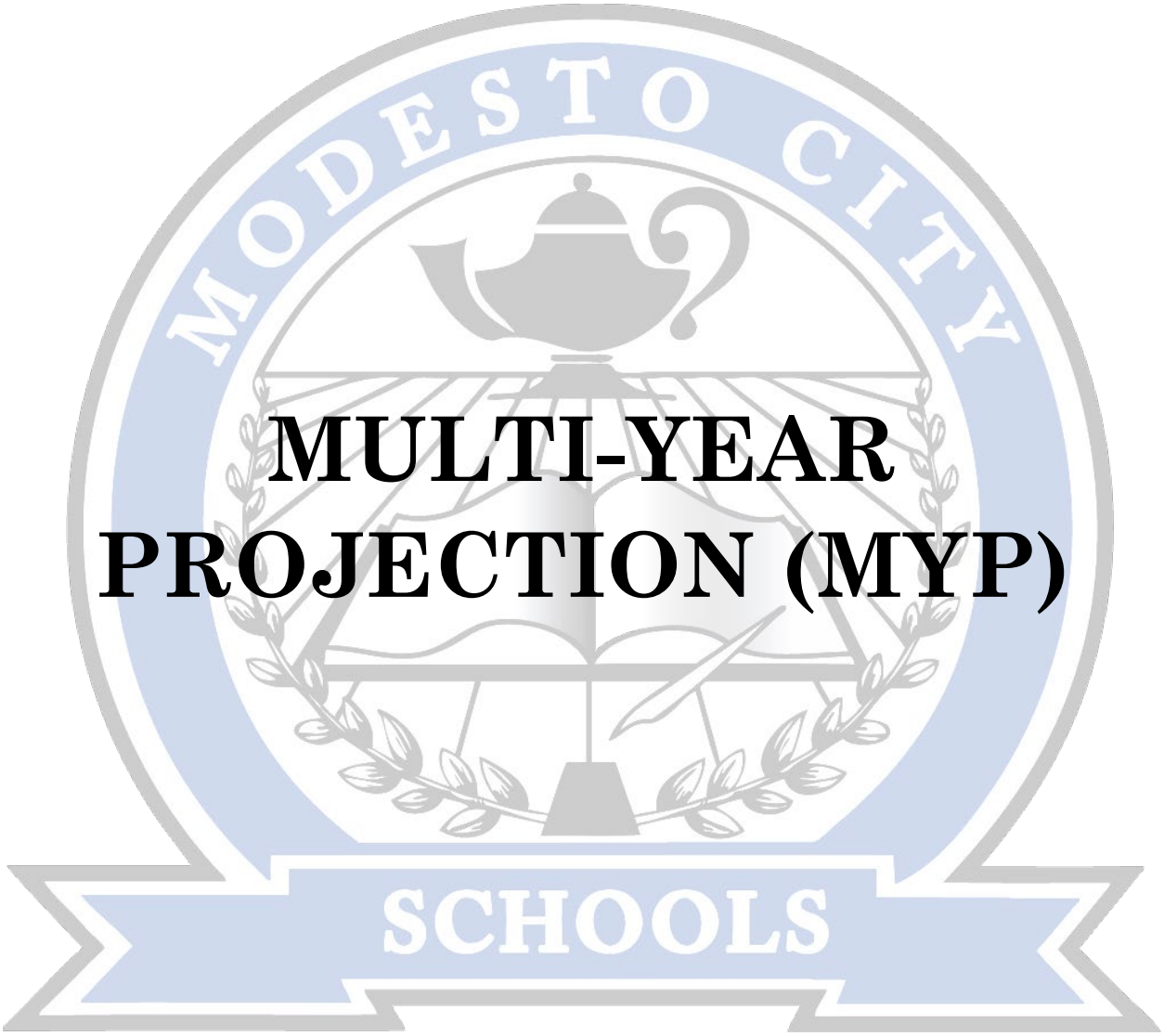
Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	269,500.00	2,331,804.00	2,601,304.00	290,000.00	866,423.00	1,156,423.00	-55.5%
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	2,452,781.00	2,712,268.00	5,165,049.00	1,375,500.00	1,379,636.00	2,755,136.00	-46.7%
Tuition		8710	0.00	850,000.00	850,000.00	0.00	850,000.00	850,000.00	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		556,366.00	556,366.00		507,000.00	507,000.00	-8.9%
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			9,290,846.00	6,450,438.00	15,741,284.00	6,845,500.00	3,603,059.00	10,448,559.00	-33.6%
TOTAL, REVENUES			445,654,200.00	144,667,281.00	590,321,481.00	454,310,331.00	117,576,150.00	571,886,481.00	-3.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	139,349,015.00	34,967,367.00	174,316,382.00	140,875,278.00	34,276,634.00	175,151,912.00	0.5%
Certificated Pupil Support Salaries		1200	11,444,597.00	11,453,412.00	22,898,009.00	11,610,386.00	12,542,337.00	24,152,723.00	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	18,513,501.00	3,403,675.00	21,917,176.00	18,351,790.00	3,868,489.00	22,220,279.00	1.4%
Other Certificated Salaries		1900	7,334,870.00	4,106,365.00	11,441,235.00	5,676,649.00	4,878,386.00	10,555,035.00	-7.7%
TOTAL, CERTIFICATED SALARIES			176,641,983.00	53,930,819.00	230,572,802.00	176,514,103.00	55,565,846.00	232,079,949.00	0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	4,817,123.00	21,868,615.00	26,685,738.00	5,249,744.00	24,310,084.00	29,559,828.00	10.8%
Classified Support Salaries		2200	22,758,188.00	6,697,295.00	29,455,483.00	23,637,794.00	6,602,480.00	30,240,274.00	2.7%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Classified Supervisors' and Administrators' Salaries		2300	9,094,024.00	4,644,999.00	13,739,023.00	9,292,194.00	4,416,340.00	13,708,534.00	-0.2%
Clerical, Technical and Office Salaries		2400	23,024,037.00	3,081,407.00	26,105,444.00	22,600,860.00	3,040,637.00	25,641,497.00	-1.8%
Other Classified Salaries		2900	3,473,434.00	3,875,943.00	7,349,377.00	2,928,191.00	3,146,603.00	6,074,794.00	-17.3%
TOTAL, CLASSIFIED SALARIES			63,166,806.00	40,168,259.00	103,335,065.00	63,708,783.00	41,516,144.00	105,224,927.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,392,326.00	30,733,909.00	65,126,235.00	33,947,575.00	31,966,753.00	65,914,328.00	1.2%
PERS		3201-3202	16,776,495.00	11,336,430.00	28,112,925.00	16,952,753.00	11,075,688.00	28,028,441.00	-0.3%
OASDI/Medicare/Alternative		3301-3302	7,583,632.00	4,203,586.00	11,787,218.00	7,481,916.00	4,040,546.00	11,522,462.00	-2.2%
Health and Welfare Benefits		3401-3402	23,618,847.00	10,931,015.00	34,549,862.00	27,302,376.00	13,308,375.00	40,610,751.00	17.5%
Unemployment Insurance		3501-3502	132,261.00	63,980.00	196,241.00	137,459.00	50,888.00	188,347.00	-4.0%
Workers' Compensation		3601-3602	4,393,442.00	1,706,540.00	6,099,982.00	4,275,502.00	1,736,985.00	6,012,487.00	-1.4%
OPEB, Allocated		3701-3702	2,390,656.00	543,810.00	2,934,466.00	2,193,291.00	491,973.00	2,685,264.00	-8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,596,368.00	1,448,122.00	6,044,490.00	4,856,300.00	1,282,918.00	6,139,218.00	1.6%
TOTAL, EMPLOYEE BENEFITS			93,884,027.00	60,967,392.00	154,851,419.00	97,147,172.00	63,954,126.00	161,101,298.00	4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,746,750.00	2,001,246.00	5,747,996.00	760,259.00	2,522,119.00	3,282,378.00	-42.9%
Books and Other Reference Materials		4200	239,620.00	554,157.00	793,777.00	144,845.00	263,723.00	408,568.00	-48.5%
Materials and Supplies		4300	9,737,454.00	7,274,914.00	17,012,368.00	6,748,628.00	3,999,424.00	10,748,052.00	-36.8%
Noncapitalized Equipment		4400	2,929,513.00	3,432,159.00	6,361,672.00	4,476,201.00	346,301.00	4,822,502.00	-24.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,653,337.00	13,262,476.00	29,915,813.00	12,129,933.00	7,131,567.00	19,261,500.00	-35.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	249,242.00	14,956,690.00	15,205,932.00	306,120.00	11,894,188.00	12,200,308.00	-19.8%
Travel and Conferences		5200	1,124,708.00	1,615,367.00	2,740,075.00	809,850.00	784,607.00	1,594,457.00	-41.8%
Dues and Memberships		5300	564,717.00	47,859.00	612,576.00	452,740.00	22,800.00	475,540.00	-22.4%
Insurance		5400 - 5450	5,700,000.00	0.00	5,700,000.00	6,750,000.00	0.00	6,750,000.00	18.4%
Operations and Housekeeping Services		5500	7,859,774.00	19,450.00	7,879,224.00	8,122,425.00	17,450.00	8,139,875.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,093,958.00	3,309,943.00	5,403,901.00	1,675,782.00	1,921,652.00	3,597,434.00	-33.4%
Transfers of Direct Costs		5710	(1,427,535.00)	1,427,535.00	0.00	(1,219,624.00)	1,219,624.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(69,712.00)	(13,434.00)	(83,146.00)	(87,387.00)	(28,468.00)	(115,855.00)	39.3%
Professional/Consulting Services and Operating Expenditures		5800	17,056,413.00	24,318,936.00	41,375,349.00	13,022,385.00	12,381,744.00	25,404,129.00	-38.6%
Communications		5900	730,969.00	58,835.00	789,804.00	749,518.00	61,085.00	810,603.00	2.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,882,534.00	45,741,181.00	79,623,715.00	30,581,809.00	28,274,682.00	58,856,491.00	-26.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	962,518.00	962,518.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	263,517.00	2,348,936.00	2,612,453.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	184,616.00	517,313.00	701,929.00	48,000.00	0.00	48,000.00	-93.2%
Equipment Replacement		6500	453,000.00	18,371.00	471,371.00	195,000.00	0.00	195,000.00	-58.6%
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			901,133.00	3,847,138.00	4,748,271.00	243,000.00	0.00	243,000.00	-94.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	36,000.00	36,000.00	0.00	40,000.00	40,000.00	11.1%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,561,670.00	4,281,848.00	5,843,518.00	1,606,894.00	5,565,000.00	7,171,894.00	22.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	216,128.00	1,868.00	217,996.00	198,246.00	91,690.00	289,936.00	33.0%
Other Debt Service - Principal		7439	622,000.00	68,049.00	690,049.00	693,333.00	291,060.00	984,393.00	42.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,399,798.00	4,387,765.00	6,787,563.00	2,498,473.00	5,987,750.00	8,486,223.00	25.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,115,632.00)	4,115,632.00	0.00	(2,864,275.00)	2,864,275.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,431,458.00)	0.00	(1,431,458.00)	(1,563,163.00)	0.00	(1,563,163.00)	9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,547,090.00)	4,115,632.00	(1,431,458.00)	(4,427,438.00)	2,864,275.00	(1,563,163.00)	9.2%
TOTAL, EXPENDITURES			381,982,528.00	226,420,662.00	608,403,190.00	378,395,835.00	205,294,390.00	583,690,225.00	-4.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,014,760.00	0.00	4,014,760.00	1,032,900.00	0.00	1,032,900.00	-74.3%
(a) TOTAL, INTERFUND TRANSFERS IN			4,014,760.00	0.00	4,014,760.00	1,032,900.00	0.00	1,032,900.00	-74.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
To: Special Reserve Fund		7612	583,000.00	0.00	583,000.00	583,000.00	0.00	583,000.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,418,575.00	4,000,000.00	11,418,575.00	7,301,250.00	4,000,000.00	11,301,250.00	-1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,001,575.00	4,400,000.00	12,401,575.00	7,884,250.00	4,400,000.00	12,284,250.00	-0.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									

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)	
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(79,002,959.00)	79,002,959.00	0.00	(85,470,918.00)	85,470,918.00	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			(79,002,959.00)	79,002,959.00	0.00	(85,470,918.00)	85,470,918.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(82,989,774.00)	74,602,959.00	(8,386,815.00)	(92,322,268.00)	81,070,918.00	(11,251,350.00)	34.2%



MULTI-YEAR PROJECTION (MYP)

MODESTO CITY SCHOOLS

2025-26 Budget Adoption

GENERAL FUND - COMBINED

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2024-25 TO 2027-28

Description	Object Codes	Estimated Actuals 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	427,953,438	439,038,897	452,121,570	466,238,219
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	37,741,375	27,508,162	27,508,162	27,508,162
3) Other State Sources	8300-8599	108,885,384	94,890,863	94,890,863	94,890,863
4) Other Local Sources	8600-8799	15,741,284	10,448,559	10,448,559	10,448,559
5) TOTAL REVENUES		**590,321,481**	**571,886,481**	**584,969,154**	**599,085,803**
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	230,572,802	232,079,949	235,561,148	239,094,565
2) Classified Salaries	2000-2999	103,335,065	105,224,927	106,803,301	108,405,350
3) Employee Benefits	3000-3999	154,851,419	161,101,298	162,597,256	163,693,737
4) Books, Supplies & Equipment	4000-4999	29,915,813	19,261,500	18,466,400	18,466,400
5) Services, Other Operating Services	5000-5999	79,623,715	58,856,491	58,629,491	58,629,491
6) Capital Outlay	6000-6999	4,748,271	243,000	195,000	195,000
7) Other Outgo 7100-7299	7400-7499	6,787,563	8,486,223	8,541,138	8,598,045
8) Direct Support/Indirect Cost	7300-7399	(1,431,458)	(1,563,163)	(779,056)	(779,056)
9) TOTAL EXPENDITURES		**608,403,190**	**583,690,225**	**590,014,679**	**596,303,534**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		**(18,081,709)**	**(11,803,744)**	**(5,045,525)**	**2,782,269**
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	4,014,760	1,032,900	309,300	309,300
b) Transfers Out	7610-7629	12,401,575	12,284,250	12,284,250	12,284,250
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		**(8,386,815)**	**(11,251,350)**	**(11,974,950)**	**(11,974,950)**
E. NET INCREASE (DECREASE) IN FUND BALANCE		**(26,468,524)**	**(23,055,094)**	**(17,020,475)**	**(9,192,681)**
F. FUND BALANCE, RESERVES					
1) Beginning Balance		215,060,558	188,592,034	165,536,940	148,516,465
a) Adjustments		-	-	-	-
b) Net Beginning Balance		215,060,558	188,592,034	165,536,940	148,516,465
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		**188,592,034**	**165,536,940**	**148,516,465**	**139,323,785**

Description	Object Codes	Estimated Actuals 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28
COMPONENTS OF ENDING FUND BALANCE		188,592,034	165,536,940	148,516,465	139,323,785
A) Nonspendable					
Revolving Cash	9711	150,000	150,000	150,000	150,000
Stores	9712	825,000	825,000	825,000	825,000
Other, Prepay, Etc.	9713	2,500,000	2,500,000	2,500,000	2,500,000
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	18,624,143	17,879,234	18,068,968	18,257,634
County Cash FMV Adjustment	9780	250,000	250,000	250,000	250,000
Carryover Obligation - Misc.	9780	1,587,365	1,587,365	1,587,365	1,587,365
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
LCAP Supplemental & Concentration	9740	8,095,511	13,523,845	16,585,520	19,898,969
Tentative Agreements	9780	-	-	-	-
Additional Reserve for Economic Uncertainties	9740	18,624,143	17,879,234	18,068,968	18,257,634
Restricted Reserves - Categoricals Only	9740	88,945,046	82,297,724	78,145,361	73,274,533
TOTAL, ALL FACTORS		139,601,208	137,142,403	136,431,182	135,251,134
UNASSIGNED BALANCE		48,990,826	28,394,538	12,085,283	4,072,651

MODESTO CITY SCHOOLS

2025-26 Budget Adoption

GENERAL FUND - UNRESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2024-25 TO 2027-28

Description	Object Codes	Estimated Actuals 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	421,846,696	433,338,897	446,421,570	460,538,219
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	-	-	-	-
3) Other State Sources	8300-8599	14,516,658	14,125,934	14,125,934	14,125,934
4) Other Local Sources	8600-8799	9,290,846	6,845,500	6,845,500	6,845,500
5) TOTAL REVENUES		**445,654,200**	**454,310,331**	**467,393,004**	**481,509,653**
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	176,641,983	176,514,103	179,161,815	181,849,242
2) Classified Salaries	2000-2999	63,166,806	63,708,783	64,664,415	65,634,381
3) Employee Benefits	3000-3999	93,884,027	97,147,172	98,177,647	98,455,217
4) Books, Supplies & Equipment	4000-4999	16,653,337	12,129,933	11,334,833	11,334,833
5) Services, Other Operating Services	5000-5999	33,882,534	30,581,809	30,354,809	30,354,809
6) Capital Outlay	6000-6999	901,133	243,000	195,000	195,000
7) Other Outgo 7100-7299	7400-7499	2,399,798	2,498,473	2,553,388	2,610,295
8) Direct Support/Indirect Cost	7300-7399	(5,547,090)	(4,427,438)	(2,500,000)	(2,500,000)
9) TOTAL EXPENDITURES		**381,982,528**	**378,395,835**	**383,941,906**	**387,933,777**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		**63,671,672**	**75,914,496**	**83,451,098**	**93,575,876**
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	4,014,760	1,032,900	309,300	309,300
b) Transfers Out	7610-7629	8,001,575	7,884,250	7,884,250	7,884,250
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(79,002,959)	(85,470,918)	(88,744,260)	(90,322,778)
Special Education		*(61,113,007)*	*(67,977,879)*	*(70,426,303)*	*(71,816,155)*
Routine Restricted Maintenance		*(17,889,952)*	*(17,493,039)*	*(18,317,957)*	*(18,506,623)*
Miscellaneous		-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		**(82,989,774)**	**(92,322,268)**	**(96,319,210)**	**(97,897,728)**
E. NET INCREASE (DECREASE) IN FUND BALANCE		**(19,318,102)**	**(16,407,772)**	**(12,868,112)**	**(4,321,852)**
F. FUND BALANCE, RESERVES					
1) Beginning Balance		118,965,090	99,646,988	83,239,216	70,371,104
a) Adjustments		-	-	-	-
b) Net Beginning Balance		118,965,090	99,646,988	83,239,216	70,371,104
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		**99,646,988**	**83,239,216**	**70,371,104**	**66,049,252**

Description	Object Codes	Estimated Actuals 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28
COMPONENTS OF ENDING FUND BALANCE		99,646,988	83,239,216	70,371,104	66,049,252
A) Nonspendable					
Revolving Cash	9711	150,000	150,000	150,000	150,000
Stores	9712	825,000	825,000	825,000	825,000
Other, Prepay, Etc.	9713	2,500,000	2,500,000	2,500,000	2,500,000
General Reserve	9719	-	-	-	-
Subtotal (Ending Fund Balance - Nonspendable)		95,921,988	79,514,216	66,646,104	62,324,252
B) Assigned	9789				
Appropriation for Economic Uncertainties	9780	18,624,143	17,879,234	18,068,968	18,257,634
County Cash FMV Adjustment	9780	250,000	250,000	250,000	250,000
Carryover Obligation - Misc.	9780	1,587,365	1,587,365	1,587,365	1,587,365
One Time Expenditures	9780	-	250,000	250,000	250,000
C) Committed					
LCAP Supplemental & Concentration	9740	8,095,511	13,523,845	16,585,520	19,898,969
Tentative Agreements	9740	-	-	-	-
Additional Reserve for Economic Uncertainties	9740	18,624,143	17,879,234	18,068,968	18,257,634
Restricted Reserves - Categoricals Only	9740	-	-	-	-
TOTAL ALL RESERVES		50,656,162	54,844,678	58,285,821	61,976,601
UNASSIGNED BALANCE		48,990,826	28,394,538	12,085,283	4,072,651

MODESTO CITY SCHOOLS

2025-26 Budget Adoption

GENERAL FUND - RESTRICTED RESOURCES ONLY
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

THREE-YEAR PROJECTION
2024-25 TO 2027-28

Description	Object Codes	Estimated Actuals 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28
A. REVENUES					
1) Local Control Funding Formula Sources - Current Year	8010-8099	6,106,742	5,700,000	5,700,000	5,700,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	37,741,375	27,508,162	27,508,162	27,508,162
3) Other State Sources	8300-8599	94,368,726	80,764,929	80,764,929	80,764,929
4) Other Local Sources	8600-8799	6,450,438	3,603,059	3,603,059	3,603,059
5) TOTAL REVENUES		**144,667,281**	**117,576,150**	**117,576,150**	**117,576,150**
B. EXPENDITURES					
1) Certificated Salaries	1000-1999	53,930,819	55,565,846	56,399,334	57,245,324
2) Classified Salaries	2000-2999	40,168,259	41,516,144	42,138,886	42,770,969
3) Employee Benefits	3000-3999	60,967,392	63,954,126	64,419,610	65,238,520
4) Books, Supplies & Equipment	4000-4999	13,262,476	7,131,567	7,131,567	7,131,567
5) Services, Other Operating Services	5000-5999	45,741,181	28,274,682	28,274,682	28,274,682
6) Capital Outlay	6000-6999	3,847,138	-	-	-
7) Other Outgo 7100-7299	7400-7499	4,387,765	5,987,750	5,987,750	5,987,750
8) Direct Support/Indirect Cost	7300-7399	4,115,632	2,864,275	1,720,944	1,720,944
9) TOTAL EXPENDITURES		**226,420,662**	**205,294,390**	**206,072,773**	**208,369,757**
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		**(81,753,381)**	**(87,718,240)**	**(88,496,623)**	**(90,793,607)**
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	-	-	-	-
b) Transfers Out	7610-7629	4,400,000	4,400,000	4,400,000	4,400,000
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	79,002,959	85,470,918	88,744,260	90,322,778
4) TOTAL, OTHER FINANCING SOURCES/USES		**74,602,959**	**81,070,918**	**84,344,260**	**85,922,778**
E. NET INCREASE (DECREASE) IN FUND BALANCE		**(7,150,422)**	**(6,647,322)**	**(4,152,363)**	**(4,870,828)**
F. FUND BALANCE, RESERVES					
1) Beginning Balance		96,095,468	88,945,046	82,297,724	78,145,361
a) Adjustments		-	-	-	-
b) Net Beginning Balance		96,095,468	88,945,046	82,297,724	78,145,361
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		**88,945,046**	**82,297,724**	**78,145,361**	**73,274,533**

Description	Object Codes	Estimated Actuals 2024-25	Proposed 2025-26	Projected 2026-27	Projected 2027-28
COMPONENTS OF ENDING FUND BALANCE					
A) Nonspendable					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9719	-	-	-	-
B) Assigned					
Appropriation for Economic Uncertainties	9789	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
Carryover Obligation - Misc.	9780	-	-	-	-
Future Budget Allocations	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
C) Committed					
LCAP Supplemental & Concentration	9740	-	-	-	-
Additional Reserve for Economic Uncertainties	9740				
Restricted Reserves - Categoricals Only	9740	88,945,046	82,297,724	78,145,361	73,274,533
TOTAL, ALL RESERVES		88,945,046	82,297,724	78,145,361	73,274,533
UNASSIGNED BALANCE		-	-	0.00	0.00

District: MODESTO CITY SCHOOLS
CDS#: 50-40717

ADOPTED BUDGET

2025/26 Budget Attachment

Balance in Excess of Minimum Reserve Requirement

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

Education Code 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 Fund Balance (Unrestricted)		
Fund 01	General Fund	$83,239,216
Fund 11	Adult Education	$105,333
Fund 14	Deferred Maintenance	$6,566,086
Fund 17	Special Reserve Fund for Other than Capital Outlay Projects	$11,624,110
Total Assigned and Unassigned Ending Fund Balance	Object Codes 9780/9789/9790	$101,534,745
Less District Minimum Reserve for Economic Uncertainty	3% of Total Expenditures	$17,879,234
Remaining Balance to Substantiate Need		**$83,655,511**

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainty

	Description of Need	Statement to substantiate Need	2025/26
Fund 01	Board Established Reserve for Economic Uncertainty		$17,879,234
Fund 01	Nonspendable	Revolving Cash, Stores, Prepay	$3,475,000
Fund 01	County Cash Fair Market Value (FMV)	Value of external investment fund	$250,000
Fund 01	Onetime Expenditures	Reserve for unexpected purchases	$250,000
Fund 01	Carryover Obligation - Misc.	Reserve for lost library, lost textbooks & transportation	$1,587,365
Fund 01	Reserve for Future LCAP Expenditures	Reserve for Supplemental/Concentration	$13,523,845
Fund 01	Reserve for Future Expenditures	Reserve for future Board priorities	$28,394,538
Fund 11	Adult Education	Reserve for Adult programs	$105,333
Fund 14	Deferred Maintenance	Reserved for maintenance needs	$6,566,086
Fund 17	Curriculum Delivery Reserve	Reserved for curriculum adoptions	$9,856,194
Fund 17	Retiree Medical Reserve	Reserved for retiree medical payments	$1,767,916
	Total of Substantiated Need		**$83,655,511**

Remaining Unsubstantiated Balance - should be zero **$0**

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.



CRITERIA & STANDARDS

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: 426 Locust Street
Date: June 4, 2025

Public Hearing:

Place: 426 Locust Street
Date: June 9, 2025
Time: 6:00 PM

Adoption Date: June 23, 2025
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Title:

Contact person for additional information on the budget reports:

Name: Michelle Price
Title: Executive Director, Business Services

Telephone: (209) 574-8496
E-mail: price.mi@monet.k12.ca.us

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/23/2025**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

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

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

Signed _____ Date of Meeting: June 23, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Gabriela Aguiniga

Title: Risk Management Supervisor

Telephone: (209) 492-5187

E-mail: aguiniga.g@monet.k12.ca.us

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	27,672
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	26,816	28,008		
Charter School				
Total ADA	**26,816**	**28,008**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	27,761	27,530		
Charter School				
Total ADA	**27,761**	**27,530**	**0.8%**	**Met**
First Prior Year (2024-25)				
District Regular	27,413	27,754		
Charter School		0		
Total ADA	**27,413**	**27,754**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	27,781			
Charter School	0			
Total ADA	**27,781**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 27,672

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	29,316	31,267		
Charter School				
Total Enrollment	**29,316**	**31,267**	**N/A**	**Met**
Second Prior Year (2023-24)				
District Regular	29,899	31,431		
Charter School				
Total Enrollment	**29,899**	**31,431**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	29,418	29,906		
Charter School				
Total Enrollment	**29,418**	**29,906**	**N/A**	**Met**
Budget Year (2025-26)				
District Regular	30,095			
Charter School				
Total Enrollment	**30,095**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	26,800	31,267	
Charter School		0	
Total ADA/Enrollment	**26,800**	**31,267**	**85.7%**
Second Prior Year (2023-24)			
District Regular	27,403	31,431	
Charter School	0		
Total ADA/Enrollment	**27,403**	**31,431**	**87.2%**
First Prior Year (2024-25)			
District Regular	27,623	29,906	
Charter School			
Total ADA/Enrollment	**27,623**	**29,906**	**92.4%**
		Historical Average Ratio:	88.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**88.9%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	27,672	30,095		
Charter School	0			
Total ADA/Enrollment	**27,672**	**30,095**	**91.9%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	27,672	30,095		
Charter School				
Total ADA/Enrollment	**27,672**	**30,095**	**91.9%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	27,672	30,095		
Charter School				
Total ADA/Enrollment	**27,672**	**30,095**	**91.9%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

The district Enrollment to ADA ratio has increased steadily since the lingering impacts from COVID. Projections for 25/26 and out years are based at 91.9%, the single prior year attendance percentage was 92.4%. The district is confident that reaching 91.9% is not only attainable, but conservative.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	27,935.52	27,962.18	27,956.09	27,884.45
b.	Prior Year ADA (Funded)		27,935.52	27,962.18	27,956.09
c.	Difference (Step 1a minus Step 1b)		26.66	(6.09)	(71.64)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.10%	(.02%)	(.26%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		425,846,696.00	437,338,897.00	450,421,570.00
b1.	COLA percentage		2.30%	3.02%	3.42%
b2.	COLA amount (proxy for purposes of this criterion)		9,794,474.01	13,207,634.69	15,404,417.69
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			2.40%	3.00%	3.16%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**1.40% to 3.40%**	**2.00% to 4.00%**	**2.16% to 4.16%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	78,321,443.00	78,321,443.00	78,321,443.00	78,321,443.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	430,763,498.00	442,264,297.00	455,348,291.00	469,480,466.00
District's Projected Change in LCFF Revenue:		2.67%	2.96%	3.10%
LCFF Revenue Standard		**1.40% to 3.40%**	**2.00% to 4.00%**	**2.16% to 4.16%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	284,543,757.25	321,242,930.06	88.6%
Second Prior Year (2023-24)	301,766,769.21	349,927,394.32	86.2%
First Prior Year (2024-25)	333,692,816.00	381,982,528.00	87.4%
		Historical Average Ratio:	87.4%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.4% to 90.4%**	**84.4% to 90.4%**	**84.4% to 90.4%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	337,370,058.00	378,395,835.00	89.2%	Met
1st Subsequent Year (2026-27)	342,003,877.00	383,941,907.00	89.1%	Met
2nd Subsequent Year (2027-28)	345,938,840.00	387,933,777.00	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.40%	3.00%	3.16%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-7.60% to 12.40%**	**-7.00% to 13.00%**	**-6.84% to 13.16%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.60% to 7.40%	-2.00% to 8.00%	-1.84% to 8.16%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	37,741,375.00		
Budget Year (2025-26)	27,508,162.00	(27.11%)	Yes
1st Subsequent Year (2026-27)	27,508,162.00	0.00%	No
2nd Subsequent Year (2027-28)	27,508,162.00	0.00%	No

Explanation: (required if Yes) The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	108,885,384.00		
Budget Year (2025-26)	94,890,863.00	(12.85%)	Yes
1st Subsequent Year (2026-27)	94,890,863.00	0.00%	No
2nd Subsequent Year (2027-28)	94,890,863.00	0.00%	No

Explanation: (required if Yes) The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	15,741,284.00		
Budget Year (2025-26)	10,448,559.00	(33.62%)	Yes
1st Subsequent Year (2026-27)	10,448,559.00	0.00%	No
2nd Subsequent Year (2027-28)	10,448,559.00	0.00%	No

Explanation: (required if Yes) The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

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

First Prior Year (2024-25)	29,915,813.00		
Budget Year (2025-26)	19,261,500.00	(35.61%)	Yes
1st Subsequent Year (2026-27)	18,466,400.00	(4.13%)	Yes
2nd Subsequent Year (2027-28)	18,466,400.00	0.00%	No

Explanation: (required if Yes)
The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

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

First Prior Year (2024-25)	79,623,715.00		
Budget Year (2025-26)	58,856,491.00	(26.08%)	Yes
1st Subsequent Year (2026-27)	58,629,491.00	(.39%)	No
2nd Subsequent Year (2027-28)	58,629,491.00	0.00%	No

Explanation: (required if Yes)
The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	162,368,043.00		
Budget Year (2025-26)	132,847,584.00	(18.18%)	Not Met
1st Subsequent Year (2026-27)	132,847,584.00	0.00%	Met
2nd Subsequent Year (2027-28)	132,847,584.00	0.00%	Met

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

First Prior Year (2024-25)	109,539,528.00		
Budget Year (2025-26)	78,117,991.00	(28.69%)	Not Met
1st Subsequent Year (2026-27)	77,095,891.00	(1.31%)	Met
2nd Subsequent Year (2027-28)	77,095,891.00	0.00%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

Explanation: Other State Revenue (linked from 6B if NOT met)
The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

Explanation: Other Local Revenue
The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

(linked from 6B
if NOT met)

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

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

The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

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

The reduction from First Prior Year to the Budget Year reflects the removal of onetime funding allocations.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	574,801,661.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	574,801,661.00	17,244,049.83	17,244,050.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation: (required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	16,580,001.95	17,920,844.90	18,624,143.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	34,390,984.78	39,407,756.24	48,990,825.94
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	50,970,986.73	57,328,601.14	67,614,968.94
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	552,666,731.52	597,361,496.72	620,804,765.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	552,666,731.52	597,361,496.72	620,804,765.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.2%	9.6%	10.9%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.1%**	**3.2%**	**3.6%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	5,828,735.18	341,423,182.44	N/A	Met
Second Prior Year (2023-24)	24,715,615.57	358,042,958.52	N/A	Met
First Prior Year (2024-25)	(19,318,102.00)	389,984,103.00	5.0%	Not Met
Budget Year (2025-26) (Information only)	(16,407,772.00)	386,280,085.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The First Prior Year reflects the planned spending down of onetime funding allocations.

9. CRITERION: Fund and Cash Balances

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4):	27,854
District's Fund Balance Standard Percentage Level:	**1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	89,746,949.56	88,420,739.19	1.5%	Not Met
Second Prior Year (2023-24)	75,604,915.19	94,249,474.37	N/A	Met
First Prior Year (2024-25)	100,903,451.37	118,965,089.94	N/A	Met
Budget Year (2025-26) (Information only)	99,646,987.94			

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

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

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

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

Explanation:
(required if NOT met)

The Third Prior Year beginning balance variance reflects the trigger of the 10% reserve cap rule after budget adoption estimates.

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	175,536,940.00	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	27,672	27,672	27,672
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): ZZ00 - MODESTO CITY SELPA

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	595,974,475.00	602,298,930.00	608,587,783.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	595,974,475.00	602,298,930.00	608,587,783.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	17,879,234.25	18,068,967.90	18,257,633.49
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**17,879,234.25**	**18,068,967.90**	**18,257,633.49**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	17,879,234.00	18,068,968.00	18,257,634.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	28,394,537.94	12,085,281.94	4,072,649.94
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	46,273,771.94	30,154,249.94	22,330,283.94
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.76%	5.01%	3.67%
	District's Reserve Standard (Section 10B, Line 7):	**17,879,234.25**	**18,068,967.90**	**18,257,633.49**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(79,002,959.00)			
Budget Year (2025-26)	(85,470,918.00)	6,467,959.00	8.2%	Met
1st Subsequent Year (2026-27)	(88,744,260.00)	3,273,342.00	3.8%	Met
2nd Subsequent Year (2027-28)	(90,322,778.00)	1,578,518.00	1.8%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2024-25)	4,014,760.00			
Budget Year (2025-26)	1,032,900.00	(2,981,860.00)	(74.3%)	Not Met
1st Subsequent Year (2026-27)	309,300.00	(723,600.00)	(70.1%)	Not Met
2nd Subsequent Year (2027-28)	309,300.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2024-25)	12,401,575.00			
Budget Year (2025-26)	12,284,250.00	(117,325.00)	(.9%)	Met
1st Subsequent Year (2026-27)	12,284,250.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	12,284,250.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The variance in transfers in reflects to recording of transfers in from Fund 17 for scheduled textbook adoptions. Fund 17 holds the reserve funds committed by the Board for future textbook adoptions.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	10	Fund 01	Fund 01	12,099,804
Certificates of Participation	0			0
General Obligation Bonds	30	Fund 51	Fund 51	399,385,737
Supp Early Retirement Program	1	Various	Various	1,259,573
State School Building Loans	0			0
Compensated Absences	1	Various	Various	1,717,822
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds Payable	3	Fund 40	Fund 40	16,420,000
Subscription Liability	1	Various	Various	304,380
1-Year Final Comp - AB123	1	Fund 01	Fund 01	662,213
Net Pension Liability		Various	Various	432,764,229
TOTAL:				864,613,758

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	1,217,518	1,117,249	1,080,635	1,052,543
Certificates of Participation	0	0	0	0
General Obligation Bonds	32,162,609	34,492,086	55,101,870	18,679,221
Supp Early Retirement Program	1,259,572	1,259,572	0	0
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0
Other Long-term Commitments (continued):				
Lease Revenue Bonds Payable	1,149,400	1,149,400	17,569,400	0
Subscription Liability	153,045	304,380	0	0
1-Year Final Comp - AB123	0	0	0	0
Net Pension Liability	0	0	0	0
Total Annual Payments:	35,942,144	38,322,687	73,751,905	19,731,764
Has total annual payment increased over prior year (2024-25)?		**Yes**	**Yes**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District's 2001 General Obligation Bonds are Capital Appreciation Bonds. The annual debt service payment of principal and interest increases every year until maturity and FY 2026/27. In May 2019, the District sold Elementary G.O. Bonds for 2018 Measures D and E Series A. In May 2021, the District sold Elementary G.O. Bonds for 2018 Measures D and E Series B. In May 2023, the District sold Elementary G.O. Bonds for Measure D and E Series C and High School G.O. Bonds for 2022 Measure L Series A. In June 2010, the District issued Lease Revenue Bonds that interest only payments until the maturity date of June 2027 when the principal is due. On November 27, 2024, the District entered into a lease purchase agreement for 6 special education buses. In May 2025, the District sold Elementary G.O. Bonds for 2024 Measure X Series A and High School G.O. Bonds for 2022 Measure L Series B.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

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

Upon retirement from the District after attaining age 50 with at least 5 years of employment and enrollment in CalPERS retirement, or upon retirement from the District after attaining age 55 with at least 5 years of employment and enrollment in CalSTRS retirement, the District will pay the CalPERS minimum required payment and the CalPERS administrative charge on behalf of every eligible retired employee who elects CalPERS medical benefits. Payments are made by the District for as long as the retiree lives and remains covered under CalPERS medical. Payments cease upon the death of the retired employee. No benefits are paid for spouses or surviving spouses. Any medical premiums in excess of the amounts described above must be paid by the retiree. All medical coverage is under CalPERS medical plans. No other benefits of any kind are paid by the District, including dental, vision, or life insurance coverage.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		0	0

4.	OPEB Liabilities	
	a. Total OPEB liability	111,299,371.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	111,299,371.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2024

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,451,976.00	36,756,659.00	4,030,790.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,777,001.00	2,806,160.00	2,835,625.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
	d. Number of retirees receiving OPEB benefits	1,033.00	1,075.00	1,116.00

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

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

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

Yes

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

"Liability: First $150,000 of any claim is self-insured. Insurance and excess insurance follow up to $75,000,000 of coverage. Claims are audited in-house, by insurers on a continuing basis and by the District's external auditors every year. The District anticipates contributing $3,700,000 annually in support of the property/liability self-insurance fund. Liabilities are estimated by the District. Worker's Compensation: All claims are handled by Schools Insurance Authority (SIA). A biannual premium of approximately $2,000,000 is paid to SIA. Actuarial are typically performed in the Spring."

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	7,651,000.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	9,603,000.00	9,691,000.00	9,781,000.00
b. Amount contributed (funded) for self-insurance programs	9,603,000.00	9,691,000.00	9,781,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1,740	1,739	1,739	1,739

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

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

All 2025/26 negotiations are unsettled. No prior year negotiations are unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	2,346,677		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	1,629	1,629	1,629	1,629

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

All 2025/26 negotiations are unsettled. No prior year negotiations are unsettled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	1,320,937

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	261	245	245	245

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

All 2025/26 negotiations are unsettled. No prior year negotiations are unsettled.

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 480,061

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 23, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments: (optional)	A9 - New Superintendent as of 7/1/2025 due to retirement of prior Superintendent.

End of School District Budget Criteria and Standards Review



OTHER FUNDS

OTHER FUND SUMMARY
2025-26 Budget Hearing

Student Activity Special Reserve Fund

Estimated Revenues 2025-26	$0.00
Estimated Expenditures 2025-26	$0.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$0.00**
Estimated Beginning Balance, July 1, 2025	$3,395,847.24
Projected Ending Balance, June 30, 2026	**$3,395,847.24**

Adult Education

Estimated Revenues 2025-26	$1,617,666.00
Estimated Expenditures 2025-26	$1,589,179.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$28,487.00**
Estimated Beginning Balance, July 1, 2025	$76,846.18
Projected Ending Balance, June 30, 2026	**$105,333.18**

Child Development

Estimated Revenues 2025-26	$16,040,100.00
Estimated Expenditures 2025-26	$16,040,100.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$0.00**
Estimated Beginning Balance, July 1, 2025	$1,247,259.22
Projected Ending Balance, June 30, 2026	**$1,247,259.22**

Cafeteria

Estimated Revenues 2025-26	$25,823,111.00
Estimated Expenditures 2025-26	$29,216,959.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**-$3,393,848.00**
Estimated Beginning Balance, July 1, 2025	$14,178,367.34
Projected Ending Balance, June 30, 2026	**$10,784,519.34**

OTHER FUND SUMMARY
2025-26 Budget Hearing

Deferred Maintenance

Estimated Revenues 2025-26	$8,100,000.00
Estimated Expenditures 2025-26	$8,100,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$0.00**
Estimated Beginning Balance, July 1, 2025	$9,146,522.73
Projected Ending Balance, June 30, 2026	**$9,146,522.73**

Special Reserve for Other Than Capital Projects

Estimated Revenues 2025-26	$3,919,500.00
Estimated Expenditures 2025-26	$1,023,600.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$2,895,900.00**
Estimated Beginning Balance, July 1, 2025	$8,728,210.18
Projected Ending Balance, June 30, 2026	**$11,624,110.18**

Building Fund

Estimated Revenues 2025-26	$1,000,000.00
Estimated Expenditures 2025-26	$64,514,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**-$63,514,000.00**
Estimated Beginning Balance, July 1, 2025	$157,717,741.92
Projected Ending Balance, June 30, 2026	**$94,203,741.92**

Capital Facilities

Estimated Revenues 2025-26	$311,000.00
Estimated Expenditures 2025-26	$219,520.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$91,480.00**
Estimated Beginning Balance, July 1, 2025	$2,192,369.88
Projected Ending Balance, June 30, 2026	**$2,283,849.88**

OTHER FUND SUMMARY
2025-26 Budget Hearing

County School Facilities

Estimated Revenues 2025-26	$0.00
Estimated Expenditures 2025-26	$0.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$0.00**
Estimated Beginning Balance, July 1, 2025	$39,071.18
Projected Ending Balance, June 30, 2026	**$39,071.18**

Special Reserve for Capital Outlay

Estimated Revenues 2025-26	$8,537,250.00
Estimated Expenditures 2025-26	$8,932,116.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**-$394,866.00**
Estimated Beginning Balance, July 1, 2025	$46,958,259.72
Projected Ending Balance, June 30, 2026	**$46,563,393.72**

Bond Interest and Redemption

Estimated Revenues 2025-26	$24,200,900.00
Estimated Expenditures 2025-26	$28,600,007.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**-$4,399,107.00**
Estimated Beginning Balance, July 1, 2025	$27,429,662.08
Projected Ending Balance, June 30, 2026	**$23,030,555.08**

Debt Service Fund

Estimated Revenues 2025-26	$2,217,120.00
Estimated Expenditures 2025-26	$914,594.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**$1,302,526.00**
Estimated Beginning Balance, July 1, 2025	$13,813,431.89
Projected Ending Balance, June 30, 2026	**$15,115,957.89**

OTHER FUND SUMMARY
2025-26 Budget Hearing

Self Insurance Fund

Estimated Revenues 2025-26	$17,235,000.00
Estimated Expenditures 2025-26	$17,412,787.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	**-$177,787.00**
Estimated Beginning Balance, July 1, 2025	$14,737,451.43
Projected Ending Balance, June 30, 2026	**$14,559,664.43**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,395,847.24	3,395,847.24	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,395,847.24	3,395,847.24	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,395,847.24	3,395,847.24	0.0%
2) Ending Balance, June 30 (E + F1e)			3,395,847.24	3,395,847.24	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	3,395,847.24	3,395,847.24	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,395,847.24		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,395,847.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,395,847.24		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	59,180.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	773,386.00	772,666.00	-0.1%
5) TOTAL, REVENUES			832,566.00	772,666.00	-7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	741,395.00	748,934.00	1.0%
2) Classified Salaries		2000-2999	207,364.00	200,446.00	-3.3%
3) Employee Benefits		3000-3999	413,961.00	346,167.00	-16.4%
4) Books and Supplies		4000-4999	141,899.00	189,958.00	33.9%
5) Services and Other Operating Expenditures		5000-5999	126,820.00	103,674.00	-18.3%
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	1,525.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,632,964.00	1,589,179.00	-2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(800,398.00)	(816,513.00)	2.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	876,455.00	845,000.00	-3.6%
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			876,455.00	845,000.00	-3.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76,057.00	28,487.00	-62.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	789.18	76,846.18	9,637.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			789.18	76,846.18	9,637.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			789.18	76,846.18	9,637.5%
2) Ending Balance, June 30 (E + F1e)			76,846.18	105,333.18	37.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.18	0.18	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	76,846.00	105,333.00	37.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(107,638.62)		
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			(107,638.62)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			(107,638.62)		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	59,180.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			59,180.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	752,986.00	754,666.00	0.2%
Other Local Revenue					
All Other Local Revenue		8699	20,400.00	18,000.00	-11.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			773,386.00	772,666.00	-0.1%
TOTAL, REVENUES			832,566.00	772,666.00	-7.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	591,585.00	599,872.00	1.4%
Certificated Pupil Support Salaries		1200	36,155.00	36,888.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,655.00	112,174.00	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			741,395.00	748,934.00	1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	21,941.00	22,000.00	0.3%
Classified Support Salaries		2200	85,305.00	79,298.00	-7.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	99,954.00	99,148.00	-0.8%
Other Classified Salaries		2900	164.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			207,364.00	200,446.00	-3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	164,903.00	142,850.00	-13.4%
PERS		3201-3202	92,113.00	53,813.00	-41.6%
OASDI/Medicare/Alternative		3301-3302	35,045.00	26,196.00	-25.3%
Health and Welfare Benefits		3401-3402	86,121.00	88,884.00	3.2%
Unemployment Insurance		3501-3502	511.00	489.00	-4.3%
Workers' Compensation		3601-3602	16,940.00	16,607.00	-2.0%
OPEB, Allocated		3701-3702	5,883.00	5,156.00	-12.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,445.00	12,172.00	-2.2%
TOTAL, EMPLOYEE BENEFITS			413,961.00	346,167.00	-16.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	86,244.00	93,244.00	8.1%
Books and Other Reference Materials		4200	300.00	300.00	0.0%
Materials and Supplies		4300	53,855.00	96,414.00	79.0%
Noncapitalized Equipment		4400	1,500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			141,899.00	189,958.00	33.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	6,277.00	New
Travel and Conferences		5200	1,373.00	1,100.00	-19.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,463.00	1,463.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,780.00	1,503.00	-74.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,927.00	3,000.00	-39.1%
Professional/Consulting Services and Operating Expenditures		5800	112,714.00	90,191.00	-20.0%
Communications		5900	563.00	140.00	-75.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			126,820.00	103,674.00	-18.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,525.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,525.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,632,964.00	1,589,179.00	-2.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	876,455.00	845,000.00	-3.6%
(a) TOTAL, INTERFUND TRANSFERS IN			876,455.00	845,000.00	-3.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			876,455.00	845,000.00	-3.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,099,362.00	6,860,018.00	-3.4%
3) Other State Revenue		8300-8599	9,137,238.00	8,747,957.00	-4.3%
4) Other Local Revenue		8600-8799	122,283.00	32,125.00	-73.7%
5) TOTAL, REVENUES			16,358,883.00	15,640,100.00	-4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,680,832.00	3,925,851.00	6.7%
2) Classified Salaries		2000-2999	3,910,014.00	3,793,451.00	-3.0%
3) Employee Benefits		3000-3999	4,305,619.00	3,758,509.00	-12.7%
4) Books and Supplies		4000-4999	295,653.00	220,044.00	-25.6%
5) Services and Other Operating Expenditures		5000-5999	4,639,365.00	3,549,082.00	-23.5%
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	659,933.00	793,163.00	20.2%
9) TOTAL, EXPENDITURES			17,491,416.00	16,040,100.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,132,533.00)	(400,000.00)	-64.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(732,533.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,979,792.22	1,247,259.22	-37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,979,792.22	1,247,259.22	-37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,979,792.22	1,247,259.22	-37.0%
2) Ending Balance, June 30 (E + F1e)			1,247,259.22	1,247,259.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,247,260.03	1,247,260.03	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	(0.81)	(0.81)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,159,485.83		
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			3,159,485.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	9.23		
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			9.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			3,159,476.60		
FEDERAL REVENUE					
Child Nutrition Programs		8220	496,000.00	336,000.00	-32.3%
Interagency Contracts Between LEAs		8285	5,110,689.00	5,031,345.00	-1.6%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,492,673.00	1,492,673.00	0.0%
TOTAL, FEDERAL REVENUE			7,099,362.00	6,860,018.00	-3.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	30,000.00	10,000.00	-66.7%
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	8,468,613.00	8,591,899.00	1.5%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	638,625.00	146,058.00	-77.1%
TOTAL, OTHER STATE REVENUE			9,137,238.00	8,747,957.00	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	40,743.00	29,625.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	6,500.00	2,500.00	-61.5%
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	75,040.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			122,283.00	32,125.00	-73.7%
TOTAL, REVENUES			16,358,883.00	15,640,100.00	-4.4%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	2,623,677.00	2,883,961.00	9.9%
Certificated Pupil Support Salaries		1200	204,535.00	213,406.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	464,382.00	490,746.00	5.7%
Other Certificated Salaries		1900	388,238.00	337,738.00	-13.0%
TOTAL, CERTIFICATED SALARIES			3,680,832.00	3,925,851.00	6.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,914,597.00	1,871,590.00	-2.2%
Classified Support Salaries		2200	983,907.00	872,987.00	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	227,970.00	238,038.00	4.4%
Clerical, Technical and Office Salaries		2400	707,202.00	734,333.00	3.8%
Other Classified Salaries		2900	76,338.00	76,503.00	0.2%
TOTAL, CLASSIFIED SALARIES			3,910,014.00	3,793,451.00	-3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,038,255.00	685,363.00	-34.0%
PERS		3201-3202	1,079,496.00	1,020,488.00	-5.5%
OASDI/Medicare/Alternative		3301-3302	352,621.00	342,415.00	-2.9%
Health and Welfare Benefits		3401-3402	1,446,782.00	1,364,658.00	-5.7%
Unemployment Insurance		3501-3502	3,928.00	3,823.00	-2.7%
Workers' Compensation		3601-3602	132,824.00	129,284.00	-2.7%
OPEB, Allocated		3701-3702	48,334.00	40,906.00	-15.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	203,379.00	171,572.00	-15.6%
TOTAL, EMPLOYEE BENEFITS			4,305,619.00	3,758,509.00	-12.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	27,100.00	26,540.00	-2.1%
Materials and Supplies		4300	220,411.00	172,559.00	-21.7%
Noncapitalized Equipment		4400	48,142.00	20,945.00	-56.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,653.00	220,044.00	-25.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	2,637,120.00	2,484,183.00	-5.8%
Travel and Conferences		5200	14,077.00	23,708.00	68.4%
Dues and Memberships		5300	360.00	450.00	25.0%
Insurance		5400-5450	3,053.00	3,341.00	9.4%
Operations and Housekeeping Services		5500	63,100.00	61,008.00	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,365.00	12,529.00	-71.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	584,854.00	459,531.00	-21.4%
Professional/Consulting Services and Operating Expenditures		5800	1,289,440.00	501,499.00	-61.1%
Communications		5900	2,996.00	2,833.00	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,639,365.00	3,549,082.00	-23.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	659,933.00	793,163.00	20.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			659,933.00	793,163.00	20.2%
TOTAL, EXPENDITURES			17,491,416.00	16,040,100.00	-8.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	400,000.00	400,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	400,000.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,570,000.00	17,790,000.00	1.3%
3) Other State Revenue		8300-8599	6,220,000.00	6,570,000.00	5.6%
4) Other Local Revenue		8600-8799	1,303,172.00	1,463,111.00	12.3%
5) TOTAL, REVENUES			25,093,172.00	25,823,111.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,811,054.00	10,195,496.00	3.9%
3) Employee Benefits		3000-3999	5,349,559.00	6,283,985.00	17.5%
4) Books and Supplies		4000-4999	10,994,991.00	11,277,089.00	2.6%
5) Services and Other Operating Expenditures		5000-5999	367,776.00	505,682.00	37.5%
6) Capital Outlay		6000-6999	355,631.00	184,707.00	-48.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	770,000.00	770,000.00	0.0%
9) TOTAL, EXPENDITURES			27,649,011.00	29,216,959.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,555,839.00)	(3,393,848.00)	32.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,870.00	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			5,870.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,549,969.00)	(3,393,848.00)	33.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,728,336.34	14,178,367.34	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,728,336.34	14,178,367.34	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,728,336.34	14,178,367.34	-15.2%
2) Ending Balance, June 30 (E + F1e)			14,178,367.34	10,784,519.34	-23.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	553,023.27	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,624,844.07	10,784,519.34	-20.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,092,384.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	(279,582.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	553,023.27		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,366,325.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,526.03		
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			2,526.03		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			14,363,799.61		
FEDERAL REVENUE					
Child Nutrition Programs		8220	17,570,000.00	17,790,000.00	1.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			17,570,000.00	17,790,000.00	1.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,220,000.00	6,570,000.00	5.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,220,000.00	6,570,000.00	5.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	8,561.00	1,000.00	-88.3%
Food Service Sales		8634	821,987.00	821,987.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	454,124.00	624,124.00	37.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,500.00	16,000.00	-13.5%
TOTAL, OTHER LOCAL REVENUE			1,303,172.00	1,463,111.00	12.3%
TOTAL, REVENUES			25,093,172.00	25,823,111.00	2.9%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,095,644.00	8,503,732.00	5.0%
Classified Supervisors' and Administrators' Salaries		2300	1,293,783.00	1,275,053.00	-1.4%
Clerical, Technical and Office Salaries		2400	421,627.00	416,711.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			9,811,054.00	10,195,496.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,530,842.00	2,742,711.00	8.4%
OASDI/Medicare/Alternative		3301-3302	780,596.00	780,236.00	0.0%
Health and Welfare Benefits		3401-3402	1,502,649.00	2,255,248.00	50.1%
Unemployment Insurance		3501-3502	5,316.00	5,237.00	-1.5%
Workers' Compensation		3601-3602	179,069.00	178,546.00	-0.3%
OPEB, Allocated		3701-3702	49,702.00	44,484.00	-10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	301,385.00	277,523.00	-7.9%
TOTAL, EMPLOYEE BENEFITS			5,349,559.00	6,283,985.00	17.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	3,000.00	2,000.00	-33.3%
Materials and Supplies		4300	1,484,590.00	1,391,555.00	-6.3%
Noncapitalized Equipment		4400	548,674.00	329,327.00	-40.0%
Food		4700	8,958,727.00	9,554,207.00	6.6%
TOTAL, BOOKS AND SUPPLIES			10,994,991.00	11,277,089.00	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	0.0%
Dues and Memberships		5300	6,000.00	6,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	324,711.00	392,500.00	20.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	323,671.00	274,280.00	-15.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(557,834.00)	(393,326.00)	-29.5%
Professional/Consulting Services and Operating Expenditures		5800	240,000.00	202,000.00	-15.8%
Communications		5900	21,228.00	14,228.00	-33.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			367,776.00	505,682.00	37.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	159,564.00	142,336.00	-10.8%
Equipment Replacement		6500	196,067.00	42,371.00	-78.4%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			355,631.00	184,707.00	-48.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	770,000.00	770,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			770,000.00	770,000.00	0.0%
TOTAL, EXPENDITURES			27,649,011.00	29,216,959.00	5.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,870.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,870.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,870.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,000,000.00	4,000,000.00	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	200,000.00	100,000.00	-50.0%
5) TOTAL, REVENUES			4,200,000.00	4,100,000.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,185.00	0.00	-100.0%
3) Employee Benefits		3000-3999	874.00	0.00	-100.0%
4) Books and Supplies		4000-4999	46,894.00	5,000.00	-89.3%
5) Services and Other Operating Expenditures		5000-5999	2,417,137.00	1,495,000.00	-38.1%
6) Capital Outlay		6000-6999	4,723,957.00	6,600,000.00	39.7%
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			7,198,047.00	8,100,000.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,998,047.00)	(4,000,000.00)	33.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	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			4,000,000.00	4,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,001,953.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,144,569.73	9,146,522.73	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,144,569.73	9,146,522.73	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,144,569.73	9,146,522.73	12.3%
2) Ending Balance, June 30 (E + F1e)			9,146,522.73	9,146,522.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,580,437.03	2,580,437.03	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,566,085.70	6,566,085.70	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,963,405.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	(140,891.00)		
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			10,822,514.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			10,822,514.03		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	4,000,000.00	4,000,000.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,000,000.00	4,000,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200,000.00	100,000.00	-50.0%
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			200,000.00	100,000.00	-50.0%
TOTAL, REVENUES			4,200,000.00	4,100,000.00	-2.4%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,185.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,185.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	705.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	8.00	0.00	-100.0%
Workers' Compensation		3601-3602	161.00	0.00	-100.0%
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			874.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	5,000.00	-75.0%
Noncapitalized Equipment		4400	26,894.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			46,894.00	5,000.00	-89.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,240,716.00	1,485,000.00	-33.7%
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	176,421.00	10,000.00	-94.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,417,137.00	1,495,000.00	-38.1%
CAPITAL OUTLAY					
Land Improvements		6170	124,481.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,599,476.00	6,600,000.00	43.5%
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			4,723,957.00	6,600,000.00	39.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,198,047.00	8,100,000.00	12.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,000,000.00	4,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	4,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	4,000,000.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	164,996.00	119,500.00	-27.6%
5) TOTAL, REVENUES			164,996.00	119,500.00	-27.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			164,996.00	119,500.00	-27.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,730,000.00	3,800,000.00	1.9%
b) Transfers Out		7600-7629	3,997,060.00	1,023,600.00	-74.4%
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			(267,060.00)	2,776,400.00	-1,139.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,064.00)	2,895,900.00	-2,937.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,830,274.18	8,728,210.18	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,830,274.18	8,728,210.18	-1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,830,274.18	8,728,210.18	-1.2%
2) Ending Balance, June 30 (E + F1e)			8,728,210.18	11,624,110.18	33.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,728,210.18	11,624,110.18	33.2%
Curriculum Delivery Reserve	0000	9760	*7,229,794.51*		
Retiree Medical Benefit Reserve	0000	9760	*1,498,415.67*		
Curriculum Delivery Reserve	0000	9760		*9,856,194.51*	
Retiree Medical Benefit Reserve	0000	9760		*1,767,915.67*	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,227,955.22		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(132,922.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			9,095,033.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			9,095,033.22		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	164,996.00	119,500.00	-27.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			164,996.00	119,500.00	-27.6%
TOTAL, REVENUES			164,996.00	119,500.00	-27.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,730,000.00	3,800,000.00	1.9%
(a) TOTAL, INTERFUND TRANSFERS IN			3,730,000.00	3,800,000.00	1.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,997,060.00	1,023,600.00	-74.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,997,060.00	1,023,600.00	-74.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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)			(267,060.00)	2,776,400.00	-1,139.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	1,000,000.00	25.0%
5) TOTAL, REVENUES			800,000.00	1,000,000.00	25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,564.00	0.00	-100.0%
3) Employee Benefits		3000-3999	332.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,799,114.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,203,746.00	14,000.00	-99.4%
6) Capital Outlay		6000-6999	56,888,146.00	64,500,000.00	13.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,893,902.00	64,514,000.00	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,093,902.00)	(63,514,000.00)	5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	153,000,000.00	0.00	-100.0%
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			153,000,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			92,906,098.00	(63,514,000.00)	-168.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64,811,643.92	157,717,741.92	143.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,811,643.92	157,717,741.92	143.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,811,643.92	157,717,741.92	143.3%
2) Ending Balance, June 30 (E + F1e)			157,717,741.92	94,203,741.92	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	157,717,741.92	94,203,741.92	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,060,750.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,296,658.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,764,092.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			17,764,092.02		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800,000.00	1,000,000.00	25.0%
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			800,000.00	1,000,000.00	25.0%
TOTAL, REVENUES			800,000.00	1,000,000.00	25.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,564.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,564.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	244.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	85.00	0.00	-100.0%
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			332.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	493,934.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,305,180.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,799,114.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,066,180.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,549.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	133,017.00	14,000.00	-89.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,203,746.00	14,000.00	-99.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	18,871,846.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	38,016,300.00	64,500,000.00	69.7%
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			56,888,146.00	64,500,000.00	13.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,893,902.00	64,514,000.00	5.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	153,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			153,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			153,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	468,497.00	311,000.00	-33.6%
5) TOTAL, REVENUES			468,497.00	311,000.00	-33.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	59,380.00	60,220.00	1.4%
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			59,380.00	60,220.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			409,117.00	250,780.00	-38.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	167,700.00	159,300.00	-5.0%
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			(167,700.00)	(159,300.00)	-5.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			241,417.00	91,480.00	-62.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,950,952.88	2,192,369.88	12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,950,952.88	2,192,369.88	12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,950,952.88	2,192,369.88	12.4%
2) Ending Balance, June 30 (E + F1e)			2,192,369.88	2,283,849.88	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,192,369.88	2,283,849.88	4.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,689,493.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(34,046.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,655,447.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,655,447.61		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	46,000.00	36,000.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	422,497.00	275,000.00	-34.9%
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			468,497.00	311,000.00	-33.6%
TOTAL, REVENUES			468,497.00	311,000.00	-33.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,380.00	60,220.00	1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,380.00	60,220.00	1.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			59,380.00	60,220.00	1.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	167,700.00	159,300.00	-5.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			167,700.00	159,300.00	-5.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(167,700.00)	(159,300.00)	-5.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	624.00	0.00	-100.0%
5) TOTAL, REVENUES			624.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			624.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			624.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,447.18	39,071.18	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,447.18	39,071.18	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,447.18	39,071.18	1.6%
2) Ending Balance, June 30 (E + F1e)			39,071.18	39,071.18	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	39,071.18	39,071.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,588.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			39,588.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			39,588.59		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	624.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			624.00	0.00	-100.0%
TOTAL, REVENUES			624.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,659,618.00	5,692,450.00	-14.5%
5) TOTAL, REVENUES			6,659,618.00	5,692,450.00	-14.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	302.00	0.00	-100.0%
4) Books and Supplies		4000-4999	137,204.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	617,575.00	43,382.00	-93.0%
6) Capital Outlay		6000-6999	17,284,159.00	8,380,840.00	-51.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	286,950.00	287,037.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,328,190.00	8,711,259.00	-52.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,668,572.00)	(3,018,809.00)	-74.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,993,750.00	2,844,800.00	-5.0%
b) Transfers Out		7600-7629	220,860.00	220,857.00	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			2,772,890.00	2,623,943.00	-5.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,895,682.00)	(394,866.00)	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,853,941.72	46,958,259.72	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,853,941.72	46,958,259.72	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,853,941.72	46,958,259.72	-15.9%
2) Ending Balance, June 30 (E + F1e)			46,958,259.72	46,563,393.72	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	46,958,259.72	46,563,393.72	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	58,962,335.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	(946,044.00)		
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	1,269,642.40		
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			59,285,933.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			59,285,933.52		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,333,100.00	4,691,200.00	8.3%
Sales					
Sale of Equipment/Supplies		8631	38,550.00	11,000.00	-71.5%
Leases and Rentals		8650	500.00	700.00	40.0%
Interest		8660	1,162,110.00	989,550.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,125,358.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,659,618.00	5,692,450.00	-14.5%
TOTAL, REVENUES			6,659,618.00	5,692,450.00	-14.5%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,000.00	0.00	-100.0%
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			2,000.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	245.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	0.00	-100.0%
Workers' Compensation		3601-3602	55.00	0.00	-100.0%
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			302.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	87,204.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			137,204.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	168,718.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	402,897.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,960.00	43,382.00	-5.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			617,575.00	43,382.00	-93.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,929,958.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,572,326.00	7,680,840.00	-47.3%
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	781,875.00	700,000.00	-10.5%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,284,159.00	8,380,840.00	-51.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	286,950.00	287,037.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			286,950.00	287,037.00	0.0%
TOTAL, EXPENDITURES			18,328,190.00	8,711,259.00	-52.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	583,000.00	583,000.00	0.0%
Other Authorized Interfund Transfers In		8919	2,410,750.00	2,261,800.00	-6.2%
(a) TOTAL, INTERFUND TRANSFERS IN			2,993,750.00	2,844,800.00	-5.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	220,860.00	220,857.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			220,860.00	220,857.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,772,890.00	2,623,943.00	-5.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,050.00	63,050.00	0.0%
4) Other Local Revenue		8600-8799	28,441,057.00	24,137,850.00	-15.1%
5) TOTAL, REVENUES			28,504,107.00	24,200,900.00	-15.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,626,612.00	28,594,457.00	-9.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,626,612.00	28,594,457.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,122,505.00)	(4,393,557.00)	40.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,050.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,550.00	5,550.00	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			(4,500.00)	(5,550.00)	23.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,127,005.00)	(4,399,107.00)	40.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,556,667.08	27,429,662.08	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,556,667.08	27,429,662.08	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,556,667.08	27,429,662.08	-10.2%
2) Ending Balance, June 30 (E + F1e)			27,429,662.08	23,030,555.08	-16.0%
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	27,429,662.08	23,030,555.08	-16.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,931,556.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(528,884.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,402,672.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,402,672.98		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	63,050.00	63,050.00	0.0%
TOTAL, OTHER STATE REVENUE			63,050.00	63,050.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	26,600,507.00	22,403,300.00	-15.8%
Unsecured Roll		8612	1,069,250.00	1,069,250.00	0.0%
Prior Years' Taxes		8613	20,300.00	20,300.00	0.0%
Supplemental Taxes		8614	345,000.00	345,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	406,000.00	300,000.00	-26.1%
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			28,441,057.00	24,137,850.00	-15.1%
TOTAL, REVENUES			28,504,107.00	24,200,900.00	-15.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	23,325,000.00	20,580,000.00	-11.8%
Bond Interest and Other Service Charges		7434	8,301,612.00	8,014,457.00	-3.5%
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)			31,626,612.00	28,594,457.00	-9.6%
TOTAL, EXPENDITURES			31,626,612.00	28,594,457.00	-9.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,050.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			1,050.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,550.00	5,550.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,550.00	5,550.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,500.00)	(5,550.00)	23.3%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	914,594.00	914,594.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	479,632.00	531,669.00	10.8%
5) TOTAL, REVENUES			1,394,226.00	1,446,263.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	914,594.00	914,594.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			914,594.00	914,594.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			479,632.00	531,669.00	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,860.00	770,857.00	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			770,860.00	770,857.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,250,492.00	1,302,526.00	4.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,562,939.89	13,813,431.89	10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,562,939.89	13,813,431.89	10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,562,939.89	13,813,431.89	10.0%
2) Ending Balance, June 30 (E + F1e)			13,813,431.89	15,115,957.89	9.4%
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	13,813,431.89	15,115,957.89	9.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	12,922,662.22		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,922,662.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,922,662.22		
FEDERAL REVENUE					
All Other Federal Revenue		8290	914,594.00	914,594.00	0.0%
TOTAL, FEDERAL REVENUE			914,594.00	914,594.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	479,632.00	531,669.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			479,632.00	531,669.00	10.8%
TOTAL, REVENUES			1,394,226.00	1,446,263.00	3.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	914,594.00	914,594.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			914,594.00	914,594.00	0.0%
TOTAL, EXPENDITURES			914,594.00	914,594.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	770,860.00	770,857.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			770,860.00	770,857.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			770,860.00	770,857.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,189,000.00	17,235,000.00	6.5%
5) TOTAL, REVENUES			16,189,000.00	17,235,000.00	6.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	247,982.00	247,719.00	-0.1%
3) Employee Benefits		3000-3999	124,995.00	125,208.00	0.2%
4) Books and Supplies		4000-4999	126,344.00	126,400.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,208,567.00	16,913,460.00	4.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,707,888.00	17,412,787.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(518,888.00)	(177,787.00)	-65.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(518,888.00)	(177,787.00)	-65.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,256,339.43	14,737,451.43	-3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,256,339.43	14,737,451.43	-3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,256,339.43	14,737,451.43	-3.4%
2) Ending Net Position, June 30 (E + F1e)			14,737,451.43	14,559,664.43	-1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	14,737,451.43	14,559,664.43	-1.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,086,891.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(288,224.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	3,021,507.47		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	247,647.27		
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	308,200.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			23,376,021.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,651,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			7,651,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			15,725,021.94		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	439,000.00	485,000.00	10.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	15,650,000.00	16,650,000.00	6.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,000.00	100,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,189,000.00	17,235,000.00	6.5%
TOTAL, REVENUES			16,189,000.00	17,235,000.00	6.5%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	131,768.00	133,102.00	1.0%
Clerical, Technical and Office Salaries		2400	116,214.00	114,617.00	-1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			247,982.00	247,719.00	-0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,085.00	66,639.00	-0.7%
OASDI/Medicare/Alternative		3301-3302	19,256.00	18,957.00	-1.6%
Health and Welfare Benefits		3401-3402	25,741.00	27,000.00	4.9%
Unemployment Insurance		3501-3502	135.00	127.00	-5.9%
Workers' Compensation		3601-3602	4,404.00	4,338.00	-1.5%
OPEB, Allocated		3701-3702	1,372.00	1,191.00	-13.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,002.00	6,956.00	-0.7%
TOTAL, EMPLOYEE BENEFITS			124,995.00	125,208.00	0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	200.00	200.00	0.0%
Materials and Supplies		4300	75,844.00	85,900.00	13.3%
Noncapitalized Equipment		4400	50,300.00	40,300.00	-19.9%
TOTAL, BOOKS AND SUPPLIES			126,344.00	126,400.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	70,000.00	40,000.00	-42.9%
Travel and Conferences		5200	8,100.00	8,100.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.0%
Insurance		5400-5450	9,452,203.00	10,186,540.00	7.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	61,116.00	61,770.00	1.1%
Transfers of Direct Costs - Interfund		5750	46,650.00	46,650.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	6,563,517.00	6,562,500.00	0.0%
Communications		5900	5,481.00	6,400.00	16.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,208,567.00	16,913,460.00	4.3%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			16,707,888.00	17,412,787.00	4.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%



SUPPLEMENTALS

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	27,622.69	27,622.69	27,753.93	27,672.32	27,672.32	27,780.59
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	27,622.69	27,622.69	27,753.93	27,672.32	27,672.32	27,780.59
5. District Funded County Program ADA						
a. County Community Schools	102.51	102.51	102.51	102.51	102.51	102.51
b. Special Education-Special Day Class	35.77	35.77	35.77	35.77	35.77	35.77
c. Special Education-NPS/LCI	42.19	42.19	42.19	42.19	42.19	42.19
d. Special Education Extended Year	1.12	1.12	1.12	1.12	1.12	1.12
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	181.59	181.59	181.59	181.59	181.59	181.59
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	27,804.28	27,804.28	27,935.52	27,853.91	27,853.91	27,962.18
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			198,592,034.00	168,589,473.65	147,343,341.57	161,287,118.80	150,507,488.87	140,373,238.33	226,804,772.53	180,508,878.42
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		18,197,142.70	17,287,285.57	44,670,345.90	25,540,927.19	23,242,243.74	47,941,001.42	25,253,627.51	23,462,490.60
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	45,402,116.97	605,707.52	13,327.25
Miscellaneous Funds	8080-8099		11,414.85	(1,338,924.38)	(199,535.36)	(79,358.96)	(75,650.76)	(72,115.83)	444,610.43	(89,521.37)
Federal Revenue	8100-8299		26,289.96	2,534,433.14	1,138,293.51	0.00	2,015,104.51	46,837.58	1,976,919.32	1,931,915.40
Other State Revenue	8300-8599		2,689,120.97	4,044,039.58	5,347,913.09	4,058,075.29	5,175,082.09	7,077,303.06	4,128,329.25	5,013,990.33
Other Local Revenue	8600-8799		20,930.59	1,163,347.53	1,286,992.03	375,443.23	438,114.07	862,740.10	561,618.32	538,895.94
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			20,944,899.07	23,690,181.44	52,244,009.17	29,895,086.75	30,794,893.65	101,257,883.30	32,970,812.35	30,871,098.15
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,132,667.98	18,669,077.05	18,311,266.05	18,691,111.66	19,747,194.68	1,622,279.38	37,868,304.24	19,041,978.01
Classified Salaries	2000-2999		3,757,787.66	8,336,638.52	8,138,352.06	8,259,997.93	8,409,380.51	2,608,971.13	18,632,646.22	8,503,070.30
Employee Benefits	3000-3999		3,714,355.36	11,811,844.31	10,883,899.06	11,567,889.87	10,749,919.09	981,163.10	23,394,346.15	10,825,677.67
Books and Supplies	4000-4999		573,299.12	706,399.17	1,452,562.50	1,005,199.62	976,394.82	846,313.41	368,560.61	429,808.50
Services	5000-5999		459,267.66	2,959,159.19	3,611,508.57	3,505,461.60	4,172,343.93	2,602,588.78	3,534,928.63	2,419,147.40
Capital Outlay	6000-6999		7,029.71	38,385.62	11,351.07	14,054.77	16,424.08	15,279.13	26,261.52	1,450.95
Other Outgo	7000-7499		499,737.93	185,890.13	174,424.57	222,004.05	157,741.08	153,481.15	1,643,566.15	635,004.94
Interfund Transfers Out	7600-7629		0.00	6,741,859.53	7,824.06	35,284.18	0.00	8,576.02	91,939.94	60,211.24

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			14,144,145.42	49,449,253.52	42,591,187.94	43,301,003.68	44,229,398.19	8,838,652.10	85,560,553.46	41,916,349.01
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		460,000.00	500,000.00	1,750,000.00	5,000,000.00	500,000.00	100,000.00	150,000.00	8,000,000.00
Due From Other Funds	9310									
Stores	9320		30,000.00	40,000.00	150,000.00	(100,000.00)	300,000.00	(450,000.00)	40,000.00	(40,000.00)
Prepaid Expenditures	9330		(210,800.00)	1,700,000.00	(120,000.00)	0.00	(100,000.00)	(50,000.00)		(3,000.00)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	279,200.00	2,240,000.00	1,780,000.00	4,900,000.00	700,000.00	(400,000.00)	190,000.00	7,957,000.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		37,082,514.00	(2,272,940.00)	(2,510,956.00)	2,273,713.00	(2,600,254.00)	5,587,697.00	(6,103,847.00)	(3,698,377.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	37,082,514.00	(2,272,940.00)	(2,510,956.00)	2,273,713.00	(2,600,254.00)	5,587,697.00	(6,103,847.00)	(3,698,377.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(36,803,314.00)	4,512,940.00	4,290,956.00	2,626,287.00	3,300,254.00	(5,987,697.00)	6,293,847.00	11,655,377.00
E. NET INCREASE/DECREASE (B - C + D)			(30,002,560.35)	(21,246,132.08)	13,943,777.23	(10,779,629.93)	(10,134,250.54)	86,431,534.20	(46,295,894.11)	610,126.14
F. ENDING CASH (A + E)			168,589,473.65	147,343,341.57	161,287,118.80	150,507,488.87	140,373,238.33	226,804,772.53	180,508,878.42	181,119,004.56
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		181,119,004.56	201,806,188.24	183,508,543.76	221,003,662.96				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	44,824,683.76	27,121,700.63	19,256,407.45	42,144,997.53	5,000,000.00		363,942,854.00	363,942,854.00
Property Taxes	8020-8079	144,094.62	0.00	31,767,207.31	388,989.33			78,321,443.00	78,321,443.00
Miscellaneous Funds	8080-8099	(246,024.32)	0.00	(254,703.30)	(1,325,591.00)			(3,225,400.00)	(3,225,400.00)
Federal Revenue	8100-8299	2,112,022.29	351,503.95	85,080.81	10,289,761.53	5,000,000.00		27,508,162.00	27,508,162.00
Other State Revenue	8300-8599	6,363,239.03	2,545,333.00	1,513,484.96	26,934,952.35	20,000,000.00		94,890,863.00	94,890,863.00
Other Local Revenue	8600-8799	311,181.54	294,633.68	341,359.92	4,253,302.05			10,448,559.00	10,448,559.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	1,032,900.00			1,032,900.00	1,032,900.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00				0.00	0.00
TOTAL RECEIPTS		53,509,196.92	30,313,171.26	52,708,837.15	83,719,311.79	30,000,000.00	0.00	572,919,381.00	572,919,381.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	19,058,397.76	19,678,590.99	9,780,263.49	29,478,817.71	15,000,000.00		232,079,949.00	232,079,949.00
Classified Salaries	2000-2999	8,506,923.69	8,434,838.53	1,968,468.41	14,667,852.04	5,000,000.00		105,224,927.00	105,224,927.00
Employee Benefits	3000-3999	11,178,658.77	10,538,978.48	3,440,501.72	47,014,064.42	5,000,000.00		161,101,298.00	161,101,298.00
Books and Supplies	4000-4999	1,285,021.62	597,788.65	303,606.05	5,716,545.93	5,000,000.00		19,261,500.00	19,261,500.00
Services	5000-5999	2,165,460.09	2,446,323.54	1,169,470.11	19,810,831.50	10,000,000.00		58,856,491.00	58,856,491.00
Capital Outlay	6000-6999	703.49	1,374.56	8,318.06	102,367.04			243,000.00	243,000.00
Other Outgo	7000-7499	431,054.89	344,077.98	18,953.92	2,457,123.21			6,923,060.00	6,923,060.00
Interfund Transfers Out	7600-7629	14,011.93	44,775.01	257,607.19	5,022,160.90			12,284,250.00	12,284,250.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		42,640,232.24	42,086,747.74	16,947,188.95	124,269,762.75	40,000,000.00	0.00	595,974,475.00	595,974,475.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	10,000,000.00	(5,000.00)	115,000.00	180,000.00			26,750,000.00	
Due From Other Funds	9310							0.00	
Stores	9320	(15,000.00)	(50,000.00)	45,000.00	800,000.00			750,000.00	
Prepaid Expenditures	9330	(3,200.00)	(5,000.00)	(8,000.00)	1,300,000.00			2,500,000.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		9,981,800.00	(60,000.00)	152,000.00	2,280,000.00	0.00	0.00	30,000,000.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	163,581.00	6,464,068.00	(1,581,471.00)	7,196,272.00			40,000,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		163,581.00	6,464,068.00	(1,581,471.00)	7,196,272.00	0.00	0.00	40,000,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		9,818,219.00	(6,524,068.00)	1,733,471.00	(4,916,272.00)	0.00	0.00	(10,000,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		20,687,183.68	(18,297,644.48)	37,495,119.20	(45,466,722.96)	(10,000,000.00)	0.00	(33,055,094.00)	(23,055,094.00)
F. ENDING CASH (A + E)		201,806,188.24	183,508,543.76	221,003,662.96	175,536,940.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								165,536,940.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			175,536,940.00	146,487,505.91	118,827,668.89	134,531,510.54	124,102,807.77	108,170,642.62	187,790,692.96	145,428,462.29
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		20,736,476.64	19,595,970.42	50,504,160.14	26,272,264.10	23,392,617.90	42,574,564.58	26,377,308.01	24,130,582.01
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	45,402,116.97	1,441,095.34	32,302.45
Miscellaneous Funds	8080-8099		633.02	(2,203,732.51)	(447,292.69)	0.00	(198,796.51)	0.00	1,705,373.83	(596,389.52)
Federal Revenue	8100-8299		475,161.60	(14,868.24)	1,961,028.92	1,483,234.87	(38,002.71)	54,838.22	1,563,006.00	4,626,668.22
Other State Revenue	8300-8599		1,265,701.81	2,553,723.89	7,549,197.98	6,056,641.55	5,175,082.09	7,183,561.22	5,863,826.31	5,887,934.90
Other Local Revenue	8600-8799		1,040.87	9,428.63	436,105.36	847,131.52	71,493.45	542,666.76	203,844.40	1,366,868.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			22,479,013.94	19,940,522.19	60,003,199.71	34,659,272.04	28,402,394.22	95,757,747.75	37,154,453.89	35,447,966.06
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,516,898.38	20,992,857.45	20,068,679.91	19,535,801.53	19,922,733.99	1,762,576.75	37,684,475.33	19,597,423.70
Classified Salaries	2000-2999		3,948,681.84	8,058,675.80	8,572,788.55	8,776,616.64	9,208,264.52	2,700,154.31	18,193,433.43	8,775,475.34
Employee Benefits	3000-3999		3,265,559.72	12,692,220.63	11,393,861.31	11,752,541.26	12,164,670.27	460,718.65	23,988,720.90	12,402,717.71
Books and Supplies	4000-4999		255,735.40	1,650,082.54	1,181,611.76	1,045,771.55	2,028,797.40	630,842.32	632,538.57	1,045,811.78
Services	5000-5999		1,101,577.96	5,175,956.47	4,897,567.41	6,359,167.93	3,016,175.81	3,802,990.90	4,132,352.43	4,527,565.56
Capital Outlay	6000-6999		152.62	(814.29)	2,178.76	325.56	209.18	150.94	83.34	46.18
Other Outgo	7000-7499		636,528.11	121,396.80	115,017.92	238,831.07	1,293,962.20	787,053.07	1,007,781.37	1,226,033.91
Interfund Transfers Out	7600-7629		0.00	3,422,923.81	2,358,608.44	5,206.27	0.00	5,513.47	171,146.19	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			14,725,134.03	52,113,299.21	48,590,314.06	47,714,261.81	47,634,813.37	10,150,000.41	85,810,531.56	47,575,074.18
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		460,000.00	500,000.00	1,750,000.00	5,000,000.00	500,000.00	100,000.00	150,000.00	8,000,000.00
Due From Other Funds	9310									
Stores	9320		30,000.00	40,000.00	150,000.00	(100,000.00)	300,000.00	(450,000.00)	40,000.00	(40,000.00)
Prepaid Expenditures	9330		(210,800.00)	1,700,000.00	(120,000.00)	0.00	(100,000.00)	(50,000.00)	0.00	(3,000.00)
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	279,200.00	2,240,000.00	1,780,000.00	4,900,000.00	700,000.00	(400,000.00)	190,000.00	7,957,000.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		37,082,514.00	(2,272,940.00)	(2,510,956.00)	2,273,713.00	(2,600,254.00)	5,587,697.00	(6,103,847.00)	(3,698,377.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	37,082,514.00	(2,272,940.00)	(2,510,956.00)	2,273,713.00	(2,600,254.00)	5,587,697.00	(6,103,847.00)	(3,698,377.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(36,803,314.00)	4,512,940.00	4,290,956.00	2,626,287.00	3,300,254.00	(5,987,697.00)	6,293,847.00	11,655,377.00
E. NET INCREASE/DECREASE (B - C + D)			(29,049,434.09)	(27,659,837.02)	15,703,841.65	(10,428,702.77)	(15,932,165.15)	79,620,050.34	(42,362,230.67)	(471,731.12)
F. ENDING CASH (A + E)			146,487,505.91	118,827,668.89	134,531,510.54	124,102,807.77	108,170,642.62	187,790,692.96	145,428,462.29	144,956,731.17
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		144,956,731.17	158,561,622.47	144,869,203.03	179,318,870.80				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	41,598,442.21	27,498,004.73	23,716,519.86	35,629,937.40	15,000,000.00		377,026,848.00	377,026,848.00
Property Taxes	8020-8079	349,399.29	0.00	31,096,528.95	0.00			78,321,443.00	78,321,443.00
Miscellaneous Funds	8080-8099	(657,218.04)	(250,333.55)	(1,117,618.53)	538,653.50			(3,226,721.00)	(3,226,721.00)
Federal Revenue	8100-8299	141,172.11	3,912,266.24	342,046.37	8,001,610.40	5,000,000.00		27,508,162.00	27,508,162.00
Other State Revenue	8300-8599	7,925,755.66	6,071,042.17	4,199,886.54	25,158,508.88	10,000,000.00		94,890,863.00	94,890,863.00
Other Local Revenue	8600-8799	275,798.03	718,602.05	185,711.67	5,789,868.26			10,448,559.00	10,448,559.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	309,300.00			309,300.00	309,300.00
All Other Financing Sources	8930-8979	0.00	0.00		0.00			0.00	
TOTAL RECEIPTS		49,633,349.26	37,949,581.64	58,423,074.86	75,427,878.44	30,000,000.00	0.00	585,278,454.00	585,278,454.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	19,877,577.88	19,335,608.28	10,040,879.94	26,225,634.86	15,000,000.00		235,561,148.00	235,561,148.00
Classified Salaries	2000-2999	8,562,686.20	8,631,638.10	2,656,579.39	13,718,306.88	5,000,000.00		106,803,301.00	106,803,301.00
Employee Benefits	3000-3999	12,171,888.02	12,407,933.61	3,687,212.97	41,209,210.96	5,000,000.00		162,597,256.01	162,597,256.00
Books and Supplies	4000-4999	723,900.55	768,584.49	1,106,964.41	2,395,759.22	5,000,000.00		18,466,399.99	18,466,400.00
Services	5000-5999	3,464,562.03	2,974,565.80	5,813,629.35	3,363,380.35	10,000,000.00		58,629,492.00	58,629,492.00
Capital Outlay	6000-6999	2,314.34	377.66	914.02	189,061.68			194,999.99	195,000.00
Other Outgo	7000-7499	797,181.90	999,225.14	913,073.93	(374,003.42)			7,762,082.00	7,762,082.00
Interfund Transfers Out	7600-7629	246,566.04	0.00	1,487,624.08	4,586,661.71			12,284,250.01	12,284,250.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00				0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		45,846,676.96	45,117,933.08	25,706,878.09	91,314,012.24	40,000,000.00	0.00	602,298,929.00	602,298,929.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	10,000,000.00	(5,000.00)	115,000.00	180,000.00			26,750,000.00	
Due From Other Funds	9310							0.00	
Stores	9320	(15,000.00)	(50,000.00)	45,000.00	800,000.00			750,000.00	
Prepaid Expenditures	9330	(3,200.00)	(5,000.00)	(8,000.00)	1,300,000.00			2,500,000.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		9,981,800.00	(60,000.00)	152,000.00	2,280,000.00	0.00	0.00	30,000,000.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	163,581.00	6,464,068.00	(1,581,471.00)	7,196,272.00	0.00		40,000,000.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		163,581.00	6,464,068.00	(1,581,471.00)	7,196,272.00	0.00	0.00	40,000,000.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		9,818,219.00	(6,524,068.00)	1,733,471.00	(4,916,272.00)	0.00	0.00	(10,000,000.00)	
E. NET INCREASE/DECREASE (B - C + D)		13,604,891.30	(13,692,419.44)	34,449,667.77	(20,802,405.80)	(10,000,000.00)	0.00	(27,020,475.00)	(17,020,475.00)
F. ENDING CASH (A + E)		158,561,622.47	144,869,203.03	179,318,870.80	158,516,465.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								148,516,465.00	

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	270,294,620.00	1.00	270,294,621.00	152,962,180.00	23,871,064.00	399,385,737.00	21,438,265.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	0.00
Leases Payable	8,624,449.00	0.00	8,624,449.00	4,661,408.00	1,186,053.00	12,099,804.00	1,313,554.00
Lease Revenue Bonds Payable	16,420,000.00	0.00	16,420,000.00	0.00	0.00	16,420,000.00	0.00
Other General Long-Term Debt	3,181,358.00	0.00	3,181,358.00	0.00	1,259,572.00	1,921,786.00	1,259,573.00
Net Pension Liability	432,764,229.00	0.00	432,764,229.00	0.00	0.00	432,764,229.00	0.00
Total/Net OPEB Liability	107,974,662.00	0.00	107,974,662.00	0.00	0.00	107,974,662.00	0.00
Compensated Absences Payable	1,717,822.00	0.00	1,717,822.00	0.00	0.00	1,717,822.00	0.00
Subscription Liability	749,053.00	0.00	749,053.00	0.00	444,673.00	304,380.00	304,380.00
Governmental activities long-term liabilities	841,726,193.00	1.00	841,726,194.00	157,623,588.00	26,761,362.00	972,588,420.00	24,315,772.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(83,146.00)	0.00	(1,431,458.00)				
Other Sources/Uses Detail					4,014,760.00	12,401,575.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,927.00	0.00	1,525.00	0.00				
Other Sources/Uses Detail					876,455.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	584,854.00	0.00	659,933.00	0.00				
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(557,834.00)	770,000.00	0.00				
Other Sources/Uses Detail					5,870.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,730,000.00	3,997,060.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	4,549.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	167,700.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,993,750.00	220,860.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,050.00	5,550.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,860.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	46,650.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	640,980.00	(640,980.00)	1,431,458.00	(1,431,458.00)	16,792,745.00	16,792,745.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(115,855.00)	0.00	(1,563,163.00)				
Other Sources/Uses Detail					1,032,900.00	12,284,250.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	3,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					845,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	459,531.00	0.00	793,163.00	0.00				
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(393,326.00)	770,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,800,000.00	1,023,600.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	159,300.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,844,800.00	220,857.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	5,550.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,857.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	46,650.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	509,181.00	(509,181.00)	1,563,163.00	(1,563,163.00)	13,693,557.00	13,693,557.00		



LOCAL CONTROL FUNDING FORMULA (LCFF)

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Modesto City Elementary (71167) - 25/26 BUDGET ADOPTION	5/17/2025					
	2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
General Assumptions						
COLA & Augmentation	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	14,487	14,674	14,674	14,674	14,674	14,674
Unduplicated Pupil Count (UPC)	12,372	12,532	12,532	12,532	12,532	12,532
Unduplicated Pupil Percentage (UPP)	86.72%	86.30%	85.40%	85.40%	85.40%	85.40%
Current Year LCFF Average Daily Attendance (ADA)	13,671.56	13,812.82	13,812.82	13,812.82	13,812.82	13,812.82
Funded LCFF ADA	13,671.56	13,812.82	13,812.82	13,812.82	13,812.82	13,812.82
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	$139,006,000	$143,692,563	$148,032,771	$153,095,064	$158,163,791	$163,287,768
Grade Span Adjustment	6,619,451	6,865,569	7,071,472	7,309,547	7,554,056	7,798,566
Adjusted Base Grant	$145,625,451	$150,558,132	$155,104,243	$160,404,611	$165,717,847	$171,086,334
Supplemental Grant	25,257,279	25,986,334	26,491,804	27,397,108	28,304,608	29,221,546
Concentration Grant	30,025,056	30,631,052	30,648,599	31,695,952	32,745,847	33,806,660
Total Base, Supplemental and Concentration Grant	$200,907,786	$207,175,518	$212,244,646	$219,497,671	$226,768,302	$234,114,540
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	1,084,014	1,084,014	1,084,014	1,084,014	1,084,014	1,084,014
Add-on: Home-to-School Transportation	519,342	531,287	547,332	566,051	584,787	603,734
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	2,071,252	2,512,293	2,588,109	2,676,693	2,765,278	2,854,661
Total Allowance and Add-On Amounts	$3,674,608	$4,127,594	$4,219,455	$4,326,758	$4,434,079	$4,542,409
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$204,582,394**	**$211,303,112**	**$216,464,101**	**$223,824,429**	**$231,202,381**	**$238,656,949**
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 204,582,394**	**$ 211,303,112**	**$ 216,464,101**	**$ 223,824,429**	**$ 231,202,381**	**$ 238,656,949**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 14,964	$ 15,298	$ 15,671	$ 16,204	$ 16,738	$ 17,278
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	204,582,394	211,303,112	216,464,101	223,824,429	231,202,381	238,656,949
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 22,305,561*	*$ 22,321,478*	*$ 22,321,478*	*$ 22,321,478*	*$ 22,321,478*	*$ 22,321,478*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 26,377,930	$ 2,762,564	$ 2,762,564	$ 2,762,564	$ 2,762,564	$ 2,762,564
Net State Aid *(excludes Additional State Aid)*	$ 155,898,903	$ 186,219,070	$ 191,380,059	$ 198,740,387	$ 206,118,339	$ 213,572,907
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 204,582,394**	**$ 211,303,112**	**$ 216,464,101**	**$ 223,824,429**	**$ 231,202,381**	**$ 238,656,949**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Modesto City Elementary (71167) - 25/26 BUDGET ADOPTION	5/17/2025					
	2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	$ 155,898,903	$ 186,219,070	$ 191,380,059	$ 198,740,387	$ 206,118,339	$ 213,572,907
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 26,377,930	$ 2,762,564	$ 2,762,564	$ 2,762,564	$ 2,762,564	$ 2,762,564
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 54,195	$ -	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 23,993,270	$ 23,993,270	$ 23,993,270	$ 23,993,270	$ 23,993,270	$ 23,993,270
% Change	-8.9386%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(1,687,709)	(1,671,792)	(1,671,792)	(1,671,792)	(1,671,792)	(1,671,792)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 204,582,394	$ 211,303,112	$ 216,464,101	$ 223,824,429	$ 231,202,381	$ 238,656,949
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 204,582,394	$ 211,303,112	$ 216,464,101	$ 223,824,429	$ 231,202,381	*$ 238,656,949*
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 147,696,703	$ 153,070,425	$ 157,692,352	$ 163,081,304	$ 168,483,125	$ 173,940,995
Supplemental and Concentration Grant funding in the LCAP year	$ 55,282,335	$ 56,617,386	$ 57,140,403	$ 59,093,060	$ 61,050,455	$ 63,028,206
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 6,928,860	$ 7,068,704	$ 7,072,755	$ 7,314,451	$ 7,556,734	$ 7,801,537
Percentage to Increase or Improve Services	37.43%	36.99%	36.24%	36.24%	36.24%	36.24%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Modesto City Elementary (71167) - 25/26 BUDGET ADOPTION	5/17/2025					
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 15,269.63	$ 15,581.01	$ 15,962.39	$ 16,507.01	$ 17,054.37	$ 17,607.20
Grades 4-6	$ 14,040.39	$ 14,326.06	$ 14,676.09	$ 15,178.29	$ 15,680.50	$ 16,188.17
Grades 7-8	$ 14,455.66	$ 14,749.88	$ 15,111.24	$ 15,628.50	$ 16,145.75	$ 16,668.48
Grades 9-12	$ 17,190.07	$ 17,539.13	$ 17,968.46	$ 18,582.87	$ 19,198.65	$ 19,819.91
Base Grants						
Grades TK-3	$ 10,025	$ 10,256	$ 10,566	$ 10,927	$ 11,289	$ 11,655
Grades 4-6	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 12,144	$ 12,423	$ 12,798	$ 13,236	$ 13,674	$ 14,117
Grade Span Adjustment						
Grades TK-3	$ 1,043	$ 1,067	$ 1,099	$ 1,136	$ 1,174	$ 1,212
Grades 9-12	$ 316	$ 323	$ 333	$ 344	$ 356	$ 367
Supplemental Grant	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 2,214	$ 2,265	$ 2,333	$ 2,413	$ 2,493	$ 2,573
Grades 4-6	$ 2,035	$ 2,082	$ 2,145	$ 2,218	$ 2,292	$ 2,366
Grades 7-8	$ 2,096	$ 2,144	$ 2,209	$ 2,284	$ 2,360	$ 2,436
Grades 9-12	$ 2,492	$ 2,549	$ 2,626	$ 2,716	$ 2,806	$ 2,897
Actual - 1.00 ADA, Local UPP as follows:	*86.72%*	*86.30%*	*85.40%*	*85.40%*	*85.40%*	*85.40%*
Grades TK-3	$ 1,920	$ 1,954	$ 1,992	$ 2,060	$ 2,129	$ 2,198
Grades 4-6	$ 1,765	$ 1,797	$ 1,832	$ 1,895	$ 1,957	$ 2,021
Grades 7-8	$ 1,817	$ 1,850	$ 1,886	$ 1,951	$ 2,015	$ 2,081
Grades 9-12	$ 2,161	$ 2,200	$ 2,243	$ 2,319	$ 2,396	$ 2,474
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 7,194	$ 7,360	$ 7,582	$ 7,841	$ 8,101	$ 8,364
Grades 4-6	$ 6,615	$ 6,767	$ 6,971	$ 7,210	$ 7,448	$ 7,690
Grades 7-8	$ 6,811	$ 6,967	$ 7,178	$ 7,424	$ 7,669	$ 7,918
Grades 9-12	$ 8,099	$ 8,285	$ 8,535	$ 8,827	$ 9,120	$ 9,415
Actual - 1.00 ADA, Local UPP >55% as follows:	*31.7200%*	*31.3000%*	*30.4000%*	*30.4000%*	*30.4000%*	*30.4000%*
Grades TK-3	$ 2,282	$ 2,304	$ 2,305	$ 2,384	$ 2,463	$ 2,543
Grades 4-6	$ 2,098	$ 2,118	$ 2,119	$ 2,192	$ 2,264	$ 2,338
Grades 7-8	$ 2,160	$ 2,181	$ 2,182	$ 2,257	$ 2,331	$ 2,407
Grades 9-12	$ 2,569	$ 2,593	$ 2,595	$ 2,683	$ 2,772	$ 2,862

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Modesto City High (71175) - 25/26 BUDGET ADOPTION	5/17/2025					
	2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
General Assumptions						
COLA & Augmentation	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:						
Enrollment Count	15,569	15,571	15,571	15,571	15,571	15,571
Unduplicated Pupil Count (UPC)	11,183	11,184	11,184	11,184	11,184	11,184
Unduplicated Pupil Percentage (UPP)	70.07%	71.06%	71.83%	71.83%	71.83%	71.83%
Current Year LCFF Average Daily Attendance (ADA)	14,132.72	14,041.09	14,041.09	14,041.09	14,041.09	14,041.09
Funded LCFF ADA	14,263.96	14,149.36	14,143.27	14,071.63	14,041.09	14,041.09
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
LCFF Entitlement Summary						
Base Grant	$173,221,530	$175,777,499	$181,005,569	$186,252,095	$191,997,865	$198,218,068
Grade Span Adjustment	4,507,412	4,570,244	4,709,709	4,840,640	4,998,628	5,153,080
Adjusted Base Grant	$177,728,942	$180,347,743	$185,715,278	$191,092,735	$196,996,493	$203,371,148
Supplemental Grant	24,906,934	25,631,021	26,679,857	27,452,382	28,300,516	29,216,299
Concentration Grant	17,409,438	18,826,501	20,316,323	20,904,590	21,550,431	22,247,787
Total Base, Supplemental and Concentration Grant	$220,045,314	$224,805,265	$232,711,458	$239,449,707	$246,847,440	$254,835,234
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	717,582	717,582	717,582	717,582	717,582	717,582
Add-on: Home-to-School Transportation	501,406	512,938	528,429	546,501	564,590	582,883
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	-	-	-	-	-	-
Total Allowance and Add-On Amounts	$1,218,988	$1,230,520	$1,246,011	$1,264,083	$1,282,172	$1,300,465
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$221,264,302**	**$226,035,785**	**$233,957,469**	**$240,713,790**	**$248,129,612**	**$256,135,699**
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 221,264,302**	**$ 226,035,785**	**$ 233,957,469**	**$ 240,713,790**	**$ 248,129,612**	**$ 256,135,699**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 15,512	$ 15,975	$ 16,542	$ 17,106	$ 17,672	$ 18,242
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	221,264,302	226,035,785	233,957,469	240,713,790	248,129,612	256,135,699
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 51,099,080*	*$ 51,074,565*	*$ 51,073,244*	*$ 51,057,718*	*$ 51,051,049*	*$ 51,051,049*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 33,091,255	$ 2,829,872	$ 2,828,654	$ 2,814,326	$ 2,808,218	$ 2,808,218
Net State Aid *(excludes Additional State Aid)*	$ 137,073,967	$ 172,131,348	$ 180,055,571	$ 186,841,746	$ 194,270,345	$ 202,276,432
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	**$ 221,264,302**	**$ 226,035,785**	**$ 233,957,469**	**$ 240,713,790**	**$ 248,129,612**	**$ 256,135,699**

Modesto City High (71175) - 25/26 BUDGET ADOPTION	5/17/2025					
	2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Funding Source by Resource-Object						
State Aid (Resource Code 0000, Object Code 8011)	$ 137,073,967	$ 172,131,348	$ 180,055,571	$ 186,841,746	$ 194,270,345	$ 202,276,432
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 33,091,255	$ 2,829,872	$ 2,828,654	$ 2,814,326	$ 2,808,218	$ 2,808,218
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 75,420	$ -	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 54,328,173	$ 54,328,173	$ 54,328,173	$ 54,328,173	$ 54,328,173	$ 54,328,173
% Change	-6.2296%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	(3,229,093)	(3,253,608)	(3,254,929)	(3,270,455)	(3,277,124)	(3,277,124)
Entitlement and Source Reconciliation						
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 221,264,302	$ 226,035,785	$ 233,957,469	$ 240,713,790	$ 248,129,612	$ 256,135,699
Additional State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	$ -	$ -	$ -	$ -	$ -	$ -
Excess Taxes before Minimum State Aid	$ -	$ -	$ -	$ -	$ -	$ -
Total Funding Sources	$ 221,264,302	$ 226,035,785	$ 233,957,469	$ 240,713,790	$ 248,129,612	$ 256,135,699
LCAP Percentage to Increase or Improve Services Calculation						
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 177,728,942	$ 180,347,743	$ 185,715,278	$ 191,092,735	$ 196,996,493	$ 203,371,148
Supplemental and Concentration Grant funding in the LCAP year	$ 42,316,372	$ 44,457,522	$ 46,996,180	$ 48,356,972	$ 49,850,947	$ 51,464,086
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 4,017,562	$ 4,344,577	$ 4,688,382	$ 4,824,136	$ 4,973,176	$ 5,134,105
Percentage to Increase or Improve Services	23.81%	24.65%	25.31%	25.31%	25.31%	25.31%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Modesto City High (71175) - 25/26 BUDGET ADOPTION	5/17/2025					
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	$ 13,703.24	$ 14,114.23	$ 14,616.89	$ 15,115.60	$ 15,616.82	$ 16,123.06
Grades 4-6	$ 12,600.09	$ 12,977.42	$ 13,439.01	$ 13,898.89	$ 14,358.76	$ 14,823.64
Grades 7-8	$ 12,972.76	$ 13,361.34	$ 13,837.49	$ 14,311.14	$ 14,784.80	$ 15,263.46
Grades 9-12	$ 15,426.66	$ 15,888.02	$ 16,453.87	$ 17,016.49	$ 17,580.36	$ 18,149.25
Base Grants						
Grades TK-3	$ 10,025	$ 10,256	$ 10,566	$ 10,927	$ 11,289	$ 11,655
Grades 4-6	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 12,144	$ 12,423	$ 12,798	$ 13,236	$ 13,674	$ 14,117
Grade Span Adjustment						
Grades TK-3	$ 1,043	$ 1,067	$ 1,099	$ 1,136	$ 1,174	$ 1,212
Grades 9-12	$ 316	$ 323	$ 333	$ 344	$ 356	$ 367
Supplemental Grant	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 2,214	$ 2,265	$ 2,333	$ 2,413	$ 2,493	$ 2,573
Grades 4-6	$ 2,035	$ 2,082	$ 2,145	$ 2,218	$ 2,292	$ 2,366
Grades 7-8	$ 2,096	$ 2,144	$ 2,209	$ 2,284	$ 2,360	$ 2,436
Grades 9-12	$ 2,492	$ 2,549	$ 2,626	$ 2,716	$ 2,806	$ 2,897
Actual - 1.00 ADA, Local UPP as follows:	*70.07%*	*71.06%*	*71.83%*	*71.83%*	*71.83%*	*71.83%*
Grades TK-3	$ 1,551	$ 1,609	$ 1,676	$ 1,733	$ 1,790	$ 1,848
Grades 4-6	$ 1,426	$ 1,480	$ 1,541	$ 1,593	$ 1,646	$ 1,699
Grades 7-8	$ 1,468	$ 1,523	$ 1,586	$ 1,641	$ 1,695	$ 1,750
Grades 9-12	$ 1,746	$ 1,811	$ 1,886	$ 1,951	$ 2,016	$ 2,081
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	$ 7,194	$ 7,360	$ 7,582	$ 7,841	$ 8,101	$ 8,364
Grades 4-6	$ 6,615	$ 6,767	$ 6,971	$ 7,210	$ 7,448	$ 7,690
Grades 7-8	$ 6,811	$ 6,967	$ 7,178	$ 7,424	$ 7,669	$ 7,918
Grades 9-12	$ 8,099	$ 8,285	$ 8,535	$ 8,827	$ 9,120	$ 9,415
Actual - 1.00 ADA, Local UPP >55% as follows:	*15.0700%*	*16.0600%*	*16.8300%*	*16.8300%*	*16.8300%*	*16.8300%*
Grades TK-3	$ 1,084	$ 1,182	$ 1,276	$ 1,320	$ 1,363	$ 1,408
Grades 4-6	$ 997	$ 1,087	$ 1,173	$ 1,213	$ 1,254	$ 1,294
Grades 7-8	$ 1,026	$ 1,119	$ 1,208	$ 1,249	$ 1,291	$ 1,333
Grades 9-12	$ 1,221	$ 1,331	$ 1,436	$ 1,486	$ 1,535	$ 1,584