

OAKLEY UNION ELEMENTARY SCHOOL DISTRICT

2025-2026 PROPOSED BUDGET



Board of Trustees

Craig Pearson, President
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Jeff Palmquist, Superintendent
Rianne Pfaltzgraff, Asst. Superintendent, Business Services



TO: Superintendent and Board Members
FROM: Rianne Pfaltzgraff
DATE: June 25, 2025
RE: 2025-2026 Proposed Budget

Attached for your review is the proposed budget for the 2024-2025 fiscal year. Per regulations from the Local Control Funding Formula (LCFF) we are required to submit at a public hearing of our proposed budget along with our Local Control Accountability Plan (LCAP) for board and public comment and review, which was completed on June 11, 2025.

The Governor's May Revision proposes to fund a 2.30% COLA, which is a decrease from the January budget projection of 2.43% and a decrease from the 2024-2025 California budget projection of 2.93%. The revision proposes to appropriate only \$117.6 billion for education programs in 24-25, instead of the \$118.9 billion required by the Prop 98 minimum guarantee. The 2025-2026 budget includes a \$114.6 billion in Prop 98 funding for all TK-12 programs. These adjustments defer LCFF funding until July 2026, adding to the deferrals from 23-24 and 24-25.

The May Revision provides ongoing funding to support the full implementation of Transitional Kindergarten, with the 10:1 student to staff ratio going into effect. The current TK LCFF Add-on is projected to be \$3,148 per ADA and the May Revision proposes an additional add of \$2,397 per ADA, bringing the total per-pupil allocation to \$5,545. There is great concern that the legislature will not approve this Add-on, as other initiatives of the representatives may take precedence. This is also a reduction of the projected TK Add-on from the January budget of \$6,404 per ADA.

The May Revision provides proposals for several one time funding allocations, including:

- English Language Arts/English Language Development framework support
- Literacy and Math coaches
- Screening materials and training for the administration of screening
- Teacher Recruitment Incentive Grant
- Discretionary Block Grant
- Return of LREBG funds withheld in 2023-2024, to be split between 2025-2026 and 2026-2027

The May Revision proposes to preserve the following:

- Fully fund universal meals
- Increased ELOP funding (lowered threshold for Tier I funding qualification)
- COLA application to Special Education, Child Nutrition, Mandated Block Grant, TK Add-in
- Literacy instruction support

In the budget for 2025-2026 year, we will be able to meet our minimum reserve of 3%; however, we will be required to create a fiscal solvency plan for our two subsequent years, as we will be unable to meet our obligations under the current circumstances. Several factors have contributed to the need to make significant reductions in our budget.

1. Historical growth trends for enrollment did not in the 2024-2025 school year. This produces a projection shortfall of \$825,000, equaling approximately \$2.475 million over 3 years.
2. COLA reduction from 2.43% to 2.30% results in a loss of anticipated LCFF funding of \$275,000, equaling over \$800,000 over 3 years.

3. Rising Special Education costs due to need to add programs for students, settlements, and contractor costs for unfilled compliance positions. This created a \$1.5 million increase in our 2025-2026 General Fund contribution for Special Education revenue deficits.
4. Recent salary and benefit settlement for 24-25 and 25-26 added \$1 million for settled units through 2025-2026 (\$3 million over 3 years) and will add \$315,000 for unsettled units (\$1.5 million over 3 years).

2025-2026 Proposed Budget Assumptions:

- Cost of Living Adjustment 2.30% for LCFF and certain categorical programs (i.e. Special Education, Mandated Block Grant, Child Nutrition)
- California Consumer Price Index (CPI) = 3.42% (Up from Jan Budget at 2.92%)
- Estimated Funded Average Daily Attendance (ADA) = 4,960.90 (Current Year)
- Estimate UPP = 2487 (47.8%)
- Estimated Enrollment = 5204 (based on 2024-2025 demographic report)
- Lottery revenue based on \$191.00 unrestricted / \$82.00 restricted per prior year annual ADA
- Salary projections include changes as listed below:
 - Factors for annual step and column movement estimated at 2.0% Certificated and 1.0% Classified
 - Salary driven benefit costs reflect the most recently released percentages for 2025-2026.
- Budgeted retirement rates
 - 26.81% PERS rate (0.24% decrease from prior year)
 - 19.10% STRS rate (no change)
- Flat expenditure budgeting
- Utilized all LCFF funds in the assigned Ending Fund Balance in assigned to balance 2025-2026 Budget
- Reduced District Office Departments' Materials budgets by 50%
- Elimination of Committed Board Reserve

MULTI YEAR PROJECTION ASSUMPTIONS

- Enrollment projections reflect data in 24-25 Demographic Report
- 47.8% UPP for subsequent years
- 95% attendance rate for subsequent years
- Standard increases in pricing (as projected by CPI) for books and supplies, as well as capital outlay and service expenses.
- Special Education general fund contribution projected at 2.1% increase for the outgoing two subsequent years.

	2024-2025	2025-2026	2026-2027
COLA	1.07%	2.93%	3.08%
CPI	3.10%	2.86%	2.87%
STRS	19.10%	19.10%	19.10%
PERS	27.05%	27.60%	28.00%

	<i>Demographic Study</i>	<i>Budget Projections*</i>	<i>ADA Projections**</i>
2023-2024	5166	5200	4958.05
2024-2025	5253	5287	5040.89
2025-2026	5280	5315	5067.69

**Based on 1% enrollment increase and recent trends.*

***Based on a 95% ADA rate*

CRITERIA STANDARDS AND HIGHLIGHTS

The State of California requires that a Criteria and Standards Review Summary be included in each school district's Certification for the Adopted Budget. This has been placed in the packet for your review and certification. The information highlighted in this summary informs the School Board of any areas of concern or unusual variances for the budget year and two subsequent years that have been marked as "Not Met". There are no areas of concern on areas that have been marked as "Met".

1. Projected (funded) ADA has not been overestimated by more than the standard f or the prior fiscal year, or two or more of the previous three fiscal years.
Expected growth due to high levels of residential development in Oakley did not materialize. Enrollment projections were determined by combining the results of professional demographic reports with current trends in the community. In January, we experienced a loss of about 20 students, which stayed static throughout the rest of the year. In prior years, we have experienced a small and steady increase of students from the beginning of the school year until June. In January, student attendance dropped 3-4%, which was higher than anticipated. The combination of static enrollment and the drop of attendance in January - March contributed to ADA being lower than anticipated.
2. Enrollment has not been overestimated by more than the standard f or the prior fiscal year, or two or more of the previous three fiscal years.
Expected growth due to high levels of residential development in Oakley did not materialize. Enrollment projections were determined by combining the results of professional demographic reports with current trends in the community. In January, we experienced a loss of about 20 students, which stayed static throughout the rest of the year. In prior years, we have experienced a small and steady increase of students from the beginning of the school year until June.
3. Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.
We are committed to our efforts to increase attendance to 95%. We were on track for this goal in 2024-2025, but January presented unique challenges to student attendance that were unexpected. We strive to meet this goal in the current and 2 subsequent years.
4. Projected change in LCFF revenue is within the standard f or the budget and two subsequent fiscal years.
We experienced an unrealized projected enrollment for 2024-2025 and an underperforming ADA. We believe with the current residential growth that we will recover in our enrollment and ADA for the budget year.
6. (a) Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.
We received several Residency grants in 2024-2025, which increased our Other State Revenue. Several Local grants expired in 2024-2025 or were only issued for one year. There is also a decrease in the local Revenue for Facility use and our SMAA revenue, which has the potential for improve

(b) Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard f or the budget and two subsequent fiscal years.
One time funds are expiring in 2026 and will result in expenditure reductions. Also, in order to remain fiscally solvent, we will need to reduce expenditures in 1st and 2nd subsequent years. Also, in order to remain fiscally solvent, we will need to reduce expenditures in 1st and 2nd subsequent years.
- S2. Are there ongoing general f und expenditures in excess of one percent of the total general f und expenditures that are funded with one-time resources?
We will be conducting an audit for reductions in order to fund required ongoing expenditures.

OAKLEY SCHOOL DISTRICT

GENERAL FUND PERSONNEL (FTE by Resource)
2025 - 2026 Original Budget

GENERAL FUND - 01	
0000 / 1400 UNRESTRICTED RES	
Certificated:	
Teachers	200.580
Administrative Council	16.730
Other Certificated	0.000
Classified:	
Non Management	67.307
Administrative Council	22.150
Board Members	5.000
6770 ARTS and MUSIC IN SCHOOLS	
Certificated	
Teachers	4.000
Non Management	0.000
0013 SCHOOL SAFETY	
Classified / Non Management	13.238
2600 EXPANDED LEARNING OPPORTUNITIES	
Certificated Teachers	2.750
Certificated Admin	4.595
Classified Admin	1.150
Classified Non Management	26.458
7435 LEARNING RECOVERY EMERGENCY GRANT	
Certificated Admin	5.325
Classified Non Management	0.000
0787 LCFF SUPPL	
Certificated / Teachers	9.850
Certificated Admin	4.900
Other Certificated	0.000
Classified Non Management	16.222
Classified Admin Council	1.450
1100 LOTTERY UNRSTRCTD	
Classified Non Management	1.000
Certificated - Teachers	0.000
Classified Admin Council	1.000
3010 TITLE 1	
Certificated Admin	0.000
Certificated - Teachers	0.000
Classified:	
Administrative Council	0.000
Non Management	0.300
3310 / 6500 SPECIAL ED	
Certificated:	
Teachers	38.000
Other Certificated	0.00
Administrative Council	3.700
Classified:	
Administrative Council	2.000
Non Management	96.245
3315/6547 SPED PRESCHOOL	
Certificated Teachers	3.650
Certificated Admin	0.000

GENERAL FUND - 01 Continued	
3327 / 6546 MENTAL HEALTH	
Other Certificated	0.000
Certificated Admin	4.100
Classified Admin Council	0.000
4035 TEACHER QUALITY	
Certificated / Teachers	0.000
4127 TITLE IV	
Classified Non-Management	0.270
4203 TITLE III LEP	
Certificated / Teachers	0.000
Classified / Admin Council	0.000
Classified Non-Management	1.125
6053 UNIVERSAL PREK PLANNING GRANT	
Certificated / Teachers	1.000
Classified / Non Management	0.000
9015 MEDI-CAL	
Classified / Admin Council	2.250
Certificated Admin Council	0.600
8150 RRM	
Classified:	
Administrative Council	1.000
Non Management	11.160
9070 TEACHER RESIDENCY GRANT	
Certificated / Teachers	0.0000
Certificated Admin Council	1.0000
Classified / Non Management	0.0000
Total	
	570.1045
TOTAL GENERAL FUND	
Certificated:	
Administrative Council	40.950
Other Certificated	0.000
Teachers	259.830
Classified:	
Administrative Council	31.000
Board Members	5.000
Non Management	233.3245
TOTAL GENERAL FUND	
	570.1045

TOTAL BY BARGAINING UNIT	
Administrative Council	
Certificated	40.950
Classified	31.000
Board Members	5.000
CSEA	157.1232
Local One	76.2013
OUTA	259.830
TOTAL BARGAINING UNIT	
	570.1045

OAKLEY SCHOOL DISTRICT

GENERAL FUND PERSONNEL (FTE by Resource)
2025 - 2026 Original Budget

CHILD DEVELOPMENT - 12		CAPITAL FACILITIES - 25		CHILD NUTRITION - 13	
Certificated:		Classified:		Classified:	
Teachers	0.350	Administrative Council	0.000	Administrative Council	2.000
Administrative Council	0.450	Non Management	1.000	Non Management	21.1794
Classified Non Management	5.063				
Administrative Council	0.000				
Total	5.863	Total	1.000	Total	23.1794

TOTAL CHILD DEVELOPMENT FUND		TOTAL CAPITAL FACILITIES FUND		TOTAL CHILD NUTRITION FUND	
Certificated:		Certificated:		Certificated:	
Administrative Council	0.450	Administrative Council		Administrative Council	
Teachers	0.350	Teachers		Teachers	
Classified:		Classified:		Classified:	
Administrative Council	0.000	Administrative Council	0.000	Administrative Council	2.000
Non Management	5.063	Non Management	1.0000	Non Management	21.1794
TOTAL CHILD DEV FUND	5.863	TOTAL CAP FAC FUND	1.000	TOTAL CHILD NUTRTN FUND	23.1794

TOTAL BY BARGAINING UNIT		TOTAL BY BARGAINING UNIT		TOTAL BY BARGAINING UNIT	
Administrative Council		Administrative Council		Administrative Council	
Certificated	0.450	Certificated	0.000	Certificated	0.000
Classified	0.000	Classified	0.000	Classified	2.000
CSEA	5.063	CSEA	0.000	CSEA	0.000
Local One	0.000	Local One	1.000	Local One	21.1794
OUTA	0.350	OUTA	0.000	OUTA	0.000
TOTAL BARGAINING UNIT	5.863	TOTAL BARGAINING UNIT	1.000	TOTAL BARGAINING UNIT	23.1794

MANAGEMENT / NON MANAGEMENT SUMMARY
2025 - 2026 - Original Budget

NON MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	259.830
Certificated - Fund 12	0.350
Certificated - Fund 13	0.000
Certificated - Fund 25	0.000
TOTAL CERTIFICATED NON MANAGEMENT	260.180
Classified - Fund 01	233.325
Classified - Fund 12	5.063
Classified - Fund 13	21.1794
Classified - Fund 25	1.000
TOTAL CLASSIFIED NON MANAGEMENT	260.567

MANAGEMENT FTE SUMMARY	
Certificated - Fund 01	40.950
Certificated - Fund 12	0.450
Certificated - Fund 13	0.000
Certificated - Fund 25	0.000
TOTAL CERTIFICATED MANAGEMENT	41.400
Classified - Fund 01	31.000
Classified - Fund 12	0.000
Classified - Fund 13	2.000
Classified - Fund 25	0.000
TOTAL CLASSIFIED MANAGEMENT	33.000

MULTI-YEAR PROJECTIONS Oakley Union Elementary 2025-2026 BUDGET										
		2025-2026 BUDGET PROJECTIONS			2026-2027 MULTIYEAR PROJECTIONS			2027-2028 MULTIYEAR PROJECTIONS		
		UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL
Projected Funded ADA		4,926.00			4,926.00			4,946.83		
NPS, CDS, and COE Funded ADA		34.90			35.08			35.34		
TOTAL PROJECTED FUNDED ADA		4,960.90			4,961.08			4,982.17		
Prior Year LCFF Base Entitlement (average)		\$ 11,849.00			\$ 12,287.00			\$ 12,658.00		
COLA as a dollar figure from LCFF Calculator		\$ 438.00			\$ 371.00			\$ 423.00		
Current Year Projected LCFF Base Entitlement		\$ 12,287.00			\$ 12,658.00			\$ 13,081.00		
Total Projected Entitlement		\$ 60,954,578.30			\$ 62,797,350.64			\$ 65,171,765.77		
LCFF ADJUSTMENTS										
State Categorical COLA (Use for State Progrms)										
California Lottery										
Current Year Projected COLA										
California CPI										
TOTAL LOCAL CONTROL FUNDING (LCFF)		60,953,641			62,798,652			65,171,944		
A. REVENUE										
1. LCFF Sources		\$ 60,953,641.00	\$ 1,931,828.00	\$ 62,885,469.00	\$ 62,798,652.00	\$ 2,009,101.12	\$ 64,807,753.12	\$ 65,171,944.00	\$ 2,089,465.16	\$ 67,261,409.16
2. Federal Revenues	8010-8097 2.00%	\$ -	\$ 2,234,341.00	\$ 2,234,341.00	\$ 2,393,890.82	\$ 2,393,890.82	\$ 2,393,890.82	\$ 2,585,680.09	\$ 2,585,680.09	\$ 2,585,680.09
3. Other State Revenues	8300-8599 xxx	\$ 2,259,014.00	\$ 6,845,871.00	\$ 9,104,885.00	\$ 2,327,236.22	\$ 7,052,616.30	\$ 9,379,852.53	\$ 2,417,005.17	\$ 7,324,658.29	\$ 9,741,663.46
4. Other Local Revenues	8600-8799 xxx	\$ 1,802,841.00	\$ 3,388,077.00	\$ 5,190,918.00	\$ 1,838,897.82	\$ 3,388,077.00	\$ 5,226,974.82	\$ 1,883,607.23	\$ 3,402,403.76	\$ 5,286,010.99
TOTAL REVENUE		\$ 65,015,496.00	\$ 14,400,117.00	\$ 79,415,613.00	\$ 66,964,786.04	\$ 14,843,685.25	\$ 81,808,471.29	\$ 69,472,556.40	\$ 15,402,207.30	\$ 84,874,763.70
B. EXPENDITURES										
Certificated Salaries	1000 - 1999 2.00%	\$ 25,436,909.00	\$ 8,655,715.00	\$ 34,092,624.00	\$ 25,905,224.15	\$ 6,840,863.85	\$ 33,401,009.76	\$ 27,124,883.94	\$ 6,119,784.82	\$ 33,909,562.14
	xxx				\$ 518,104.48	\$ 136,817.28		\$ 542,497.68	\$ 122,395.70	
	xxx									
	2000 - 2999 1.00%	\$ 6,958,617.00	\$ 6,169,638.00	\$ 13,128,255.00	\$ 6,367,277.98	\$ 5,493,217.02	\$ 11,979,099.95	\$ 6,430,950.76	\$ 5,548,149.19	\$ 12,098,890.95
	xxx				\$ 63,672.78	\$ 54,932.17		\$ 64,309.51	\$ 55,481.49	
	xxx									
	Optional %									
Total Salaries		\$ 32,395,526.00	\$ 14,825,353.00	\$ 47,220,879.00	\$ 32,854,278.39	\$ 12,525,830.32	\$ 45,380,109.71	\$ 34,162,641.89	\$ 11,845,811.20	\$ 46,008,453.08
3. Employee Benefits	3000-3999	\$ 12,964,103.00	\$ 6,153,147.82	\$ 20,923,501.00	\$ 13,010,072.29	\$ 5,683,304.30	\$ 20,499,626.76	\$ 13,366,752.06	\$ 5,540,793.17	\$ 20,713,795.41
			\$ 1,806,250.18		\$	\$ 1,806,250.18		\$	\$ 1,806,250.18	
	STRS on Behalf									
	Optional %									
	Optional %									
	Optional %									
	Optional %									
4. Books and Supplies	4000-4999	\$ 1,423,452.00	\$ 1,726,304.00	\$ 3,149,756.00	\$ 1,015,870.87	\$ 1,213,528.38	\$ 2,229,399.25	\$ 1,039,614.40	\$ 1,241,891.67	\$ 2,281,506.07
5. Services and other operating expenses	5000-5999	\$ 7,779,887.00	\$ 6,498,511.00	\$ 14,278,398.00	\$ 7,267,685.87	\$ 6,298,804.11	\$ 13,566,489.98	\$ 7,340,362.73	\$ 6,361,792.15	\$ 13,702,154.88
6. Capital Outlay	6000-6599	\$ 1,000.00	\$ 30,461.00	\$ 31,461.00	\$ 1,029.80	\$ 907.74	\$ 1,937.54	\$ 1,058.33	\$ 932.88	\$ 1,991.21
7. Other Outgo (exclud. transfers of Indirect Costs)	7000-7299	\$ 72,468.00	\$ 1,207,838.00	\$ 1,280,306.00	\$ -	\$ 1,215,351.57	\$ 1,215,351.57	\$ -	\$ 1,249,016.81	\$ 1,249,016.81
8. Other Outgo (Transfers of Indirect Costs)	7300-7399	\$ (726,852.00)	\$ 547,908.00	\$ (178,944.00)	\$ (748,512.19)	\$ 564,235.66	\$ (184,276.53)	\$ (769,245.98)	\$ 579,864.99	\$ (189,380.99)
TOTAL EXPENDITURES		\$ 53,909,564.00	\$ 32,795,773.00	\$ 86,705,357.00	\$ 53,400,426.03	\$ 29,308,212.25	\$ 82,708,638.28	\$ 55,141,183.42	\$ 28,626,353.05	\$ 83,767,538.47

		2025-2026 BUDGET PROJECTIONS				2026-2027 MULTYIYEAR PROJECTIONS				2027-2028 MULTYIYEAR PROJECTIONS			
		UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL		UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL		UNRESTRICTED	RESTRICTED	UNREST/REST COMBINED TOTAL	
C. EXCESS/DEFICIENCY (REV LESS EXPEN)		\$ 11,105,912.00	\$ (18,395,656.00)	\$ (7,289,744.00)		\$ 13,564,360.02	\$ (14,464,527.01)	\$ (900,166.99)	982	\$ 14,331,372.98	\$ (13,224,145.75)	\$ 1,107,227.23	
D. OTHER SOURCES													
1. Interfund Transfers In	8910-8929	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
2. Interfund Transfers Out	7610-7629	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3. Other Sources In	8930-8979	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
4. Other Sources Out	7630-7699	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
5. Special Ed Contribution/Rest Prgms	8980-8999	\$ (15,477,745.00)	\$ 15,477,745.00	\$ -		\$ (13,977,745.00)	\$ 13,977,745.00	\$ -		\$ (14,257,299.90)	\$ 14,257,299.90	\$ -	
CHANGE TO FUND BALANCE		\$ (4,371,833.00)	\$ (2,917,911.00)	\$ (7,289,744.00)		\$ (413,384.98)	\$ (486,782.01)	\$ (900,166.99)		\$ 74,073.08	\$ 1,033,154.15	\$ 1,107,227.23	
F. FUND BALANCE													
Net Beginning Balance		\$ 7,785,968.85	\$ 7,546,535.92	\$ 15,332,504.77		\$ 3,414,135.85	\$ 4,628,624.92	\$ 8,042,760.77		\$ 3,000,750.87	\$ 4,141,842.91	\$ 7,142,593.78	
Change to Fund Balance		\$ (4,371,833.00)	\$ (2,917,911.00)	\$ (7,289,744.00)		\$ (413,384.98)	\$ (486,782.01)	\$ (900,166.99)		\$ 74,073.08	\$ 1,033,154.15	\$ 1,107,227.23	
Audit Adjustment		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Restatements		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
ENDING BALANCE AFTER ADJUSTMENTS		\$ 3,414,135.85	\$ 4,628,624.92	\$ 8,042,760.77		\$ 3,000,750.87	\$ 4,141,842.91	\$ 7,142,593.78		\$ 3,074,823.94	\$ 5,174,997.06	\$ 8,249,821.01	
COMPONENTS OF ENDING BALANCE:													
Revolving Cash		\$ 2,500.00	\$ -	\$ 2,500.00		\$ 2,500.00	\$ -	\$ 2,500.00		\$ -	\$ -	\$ -	
Prepaid Items		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Restricted	9740	\$ -	\$ 4,628,624.92	\$ 4,628,624.92		\$ -	\$ 4,141,842.91	\$ 4,141,842.91		\$ -	\$ 5,174,997.06	\$ 5,174,997.06	
Committed	9760	\$ 217,196.00	\$ -	\$ 217,196.00		\$ 217,196.00	\$ -	\$ 217,196.00		\$ 217,196.00	\$ -	\$ 217,196.00	
Assigned	9780	\$ 266,446.34	\$ -	\$ 266,446.34		\$ 266,446.34	\$ -	\$ 266,446.34		\$ 266,446.34	\$ -	\$ 266,446.34	
Unassigned/Unappropriated - Mandated Reserve Min 3%	3.00%	\$ 2,601,160.71	\$ -	\$ 2,601,160.71		\$ 2,481,259.15	\$ -	\$ 2,481,259.15		\$ 2,513,026.09	\$ -	\$ 2,513,026.09	
Unassigned/Unappropriated		\$ 326,832.80	\$ -	\$ 326,832.80		\$ 33,349.38	\$ -	\$ 33,349.38		\$ 78,155.51	\$ -	\$ 78,155.51	
ENDING FUND BALANCE		\$ 3,414,135.85	\$ 4,628,624.92	\$ 8,042,760.77		\$ 3,000,750.87	\$ 4,141,842.91	\$ 7,142,593.78		\$ 3,074,823.94	\$ 5,174,997.06	\$ 8,249,821.01	

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
GENERAL FUND

	2023/2024 AUDITED ACTUALS	2024/2025 ESTIMATED ACTUALS	2025/2026 PROPOSED BUDGET
<u>REVENUES</u>			
LCFF	\$57,737,065	\$58,990,954	\$62,885,469
Federal Revenues	\$3,776,789	\$2,169,501	\$2,234,341
Other State Revenues	\$9,230,012	\$9,873,606	\$9,104,885
Other Local Revenues	\$3,664,490	\$3,589,102	\$2,884,076
Selpa Transfer In	\$2,120,775	\$2,212,838	\$2,306,842
TOTAL REVENUES	\$76,529,131	\$76,836,001	\$79,415,613
<u>EXPENDITURES</u>			
Certificated Salaries	\$31,616,002	\$33,422,991	\$34,092,624
Classified Salaries	\$11,783,298	\$13,340,892	\$13,128,255
Employee Benefits	\$18,033,466	\$20,172,813	\$20,923,501
Books and Supplies	\$2,411,880	\$3,653,678	\$3,149,756
Services, Other Operating Expenses	\$14,228,760	\$13,625,909	\$14,278,398
Capital Outlay	\$1,421,755	\$354,188	\$31,461
Other Outgo	\$1,084,736	\$1,254,577	\$1,280,306
Direct Support/Indirect Costs	(\$27,598)	(\$138,128)	(\$178,944)
TOTAL EXPENDITURES	\$80,552,299	\$85,686,919	\$86,705,357
EXCESS (DEFICIENCY) OF REVENUES EXPENDITURES	(\$4,023,168)	(\$8,850,918)	(\$7,289,744)
OTHER FINANCING SOURCES/USES			
Transfer In / Sources (8910-8979)	\$0	\$0	\$0
Transfer Out / Uses (7610-7699)	\$0	\$0	\$0
Contributions (8980-8999)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$4,023,168)	(\$8,850,918)	(\$7,289,744)
FUND BALANCE, RESERVES			
Beginning Balance July1	\$28,224,922	\$24,201,754	\$15,332,505
Audit Adjustment	\$0	\$0	\$0
Restatement		\$0	\$0
Ending Balance, June 30	\$24,201,754	\$15,332,505	\$8,042,761

COMPONENTS OF ENDING BALANCE

UNASSIGNED/UNAPPROPRIATED:

Designated for Economic Uncertainties (3%	\$2,416,569	\$2,570,608	\$2,601,161
Capital Outlay Reserve	\$7,327,399	\$2,359,898	\$326,832
Total Unassigned/Unappropriated	\$9,743,968	\$4,930,506	\$2,927,993
	12.10%	\$0	3.38%

ASSIGNED:

Revolving Cash	\$2,500	\$2,500	\$2,500
Teacher's ISS/ Sites	\$115,762	\$119,013	\$0
Site Donations	\$158,657	\$141,446	\$266,446
Prepaid Expenditures	\$132,184	\$99,134	\$0
Lottery	\$796,438	\$570,483	\$0
General Fund/EDLC/Insurance	\$12,973	\$85,888	\$0
Reserve for Supplemental Plan	\$1,347,021	\$1,336,999	\$0
Total Assigned	\$2,565,534	\$2,355,463	\$268,946
	3.18%	\$0	0.31%

COMMITTED:

Reserve for future post employment benef	\$500,000	\$0	\$0
Technology Upgrades			\$217,196
Board Reserved Designation	\$69,515	\$500,000	\$
Total Committed	\$569,515	\$500,000	\$217,196
	0.71%	\$0	0.25%

RESTRICTED:

Redeveloper Pass Through	\$146,286	\$147,889	\$0
Restricted Ending Balance	\$11,176,452	\$7,398,645	\$4,628,623
Total Restricted	\$11,322,738	\$7,546,534	\$4,628,623
	14.06%	\$0	5.34%

TOTAL ENDING FUND BALANCE	\$24,201,754	\$15,332,505	\$8,042,761
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OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
CHILD DEVELOPMENT

	2023/2024 AUDITED ACTUALS	2024/2025 ESTIMATED ACTUALS	2025/2026 PROPOSED BUDGET
REVENUES			
Other State Revenue	\$792,498	\$1,002,674	\$825,145
Other Local Revenue	\$25,525	\$47,671	\$95,788
TOTAL REVENUES	\$818,023	\$1,050,345	\$920,933
EXPENDITURES			
Certificated Salaries	\$14,783	\$145,939	\$215,907
Classified Salaries	\$336,788	\$303,116	\$314,651
Employee Benefits	\$142,605	\$180,854	\$208,472
Books and Supplies	\$73,851	\$53,972	\$134,744
Services, Other Operating Expenses	\$18,432	\$13,171	\$1,351
Capital Outlay	\$0	\$290,226	\$0
Other Outgo	\$0	\$0	\$0
Transfers of Indirect/Direct Support Costs	\$27,598	\$32,630	\$45,808
TOTAL EXPENDITURES	\$614,057	\$1,019,908	\$920,933
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$203,966	\$30,437	\$0
OTHER FINANCING SOURCES/USES			
Transfer In/Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	\$203,966	\$30,437	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$164,565	\$368,530	\$398,967
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$368,531	\$398,967	\$398,967
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Unappropriated Amount	\$0	\$0	\$0
Restricted Carryover	\$368,531	\$398,967	\$398,967
TOTAL	\$368,531	\$398,967	\$398,967

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
CAFETERIA FUND

	2023/2024 AUDITED ACTUALS	2024/2025 ESTIMATED ACTUALS	2025/2026 PROPOSED BUDGET
REVENUES			
Federal Revenues	\$1,543,384	\$1,454,757	\$1,451,000
Other State Revenue	\$1,772,617	\$1,938,436	\$1,915,550
Other Local Revenue	\$142,398	\$190,451	\$176,600
TOTAL REVENUES	\$3,458,398	\$3,583,644	\$3,543,150
EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$993,778	\$1,042,921	\$1,084,981
Employee Benefits	\$471,072	\$486,561	\$523,579
Books and Supplies	\$1,240,511	\$1,543,262	\$1,573,700
Services, Other Operating Expenses	\$171,468	\$534,464	\$372,101
Capital Outlay	\$11,018	\$598,522	\$400,000
Other Outgo	\$0	\$105,498	\$133,136
TOTAL EXPENDITURES	\$2,887,848	\$4,311,228	\$4,087,497
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$570,550	(\$727,584)	(\$544,347)
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	\$570,550	(\$727,584)	(\$544,347)
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$1,104,334	\$1,674,885	\$943,688
Audit Adjustment/Restatement	\$0	(\$3,613)	\$0
Ending Balance, June 30	\$1,674,884	\$943,688	\$399,341
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Stores Inventory	\$36,784	\$36,784	\$36,784
Designated for Economic Uncertainties	\$0	\$0	\$0
Restricted Amount	\$1,638,100	\$906,904	\$362,557
Equipment Replacement Reserve	\$0	\$0	\$0
TOTAL	\$1,674,884	\$943,688	\$399,341

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
BOND FUND 21

	2023/2024 AUDITED ACTUALS	2024/2025 ESTIMATED ACTUALS	2025/2026 PROPOSED BUDGET
REVENUES			
Other State Revenue	\$81,159	\$3,570	\$0
TOTAL REVENUES	\$81,159	\$3,570	\$0
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$0	\$0
Services, Other Operating Expenses	\$5,500	\$5,500	\$0
Capital Outlay	\$1,377,577	\$295,909	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,383,077	\$301,409	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(\$1,301,918)	(\$297,839)	\$0
OTHER FINANCING SOURCES/USES			
Transfer In/Other Sources (8910-8979)	\$0	\$0	\$0
Transfer Out/Other Uses (7610-7699)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	(\$1,301,918)	(\$297,839)	\$0
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$1,599,757	\$297,839	\$0
Audit Adjustment/Restatement	\$0	\$0	\$0
Ending Balance, June 30	\$297,839	\$0	\$0
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$297,839	\$0	\$0
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$297,839	\$0	\$0

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
CAPITAL FACILITIES FUND 25

	2023/2024 AUDITED ACTUALS	2024/2025 ESTIMATED ACTUALS	2025/2026 PROPOSED BUDGET
REVENUES			
Other Local Revenue	\$625,618	\$611,823	\$525,000
Developer Fees	\$858,588	\$1,400,000	\$900,000
TOTAL REVENUES	\$1,484,206	\$2,011,823	\$1,425,000
EXPENDITURES			
Classified Salaries	\$0	\$57,291	\$55,285
Employee Benefits	\$0	\$47,326	\$47,464
Books and Supplies	\$53,855	\$74,806	\$33,584
Services, Other Operating Expenses	\$159,521	\$311,372	\$44,695
Capital Outlay	\$381,129	\$1,236,831	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$594,504	\$1,727,626	\$181,028
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	\$889,702	\$284,197	\$1,243,972
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$0	\$0	\$0
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	\$889,702	\$284,197	\$1,243,972
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$11,820,530	\$12,710,232	\$12,994,429
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$12,710,232	\$12,994,429	\$14,238,401
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for Economic Uncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$0	\$0	\$0
Restricted Carryover	\$12,710,232	\$12,994,429	\$14,238,401
TOTAL	\$12,710,232	\$12,994,429	\$14,238,401

OAKLEY UNION SCHOOL DISTRICT
PROPOSED BUDGET 2025-2026
SPECIAL RESERVE-CAPITAL OUTLAY PROJECTS

	2023/2024 AUDITED ACTUALS	2024/2025 ESTIMATED ACTUALS	2025/2026 PROPOSED BUDGET
REVENUES			
Other Local Revenue	\$576,067	\$535,521	\$460,000
TOTAL REVENUES	\$576,067	\$535,521	\$460,000
EXPENDITURES			
Classified Salaries	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0
Books and Supplies	\$0	\$1,728	\$0
Services, Other Operating Expenses	\$0	\$78,511	\$0
Capital Outlay	\$712,066	\$3,995,909	\$0
Other Outgo	\$0	\$0	\$0
TOTAL EXPENDITURES	\$712,066	\$4,076,148	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(\$135,999)	(\$3,540,627)	\$460,000
OTHER FINANCING SOURCES/USES			
Transfer In (8910-8929)	\$1,587		
Transfer Out (7610-7629)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE			
	(\$134,412)	(\$3,540,627)	\$460,000
FUND BALANCE, RESERVES			
Beginning Balance, July 1	\$11,193,902	\$11,059,489	\$7,518,862
Audit Adjustment	\$0	\$0	\$0
Ending Balance, June 30	\$11,059,490	\$7,518,862	\$7,978,862
COMPONENTS OF ENDING BALANCE			
Reserved Amounts			
Revolving Cash	\$0	\$0	\$0
Prepaid Expenses	\$0	\$0	\$0
Designated for EconomicUncertainties	\$0	\$0	\$0
Assigned/Other Assigned	\$11,059,490	\$7,518,862	\$7,978,862
Restricted Carryover	\$0	\$0	\$0
TOTAL	\$11,059,490	\$7,518,862	\$7,978,862

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: Online at <https://www.ouesd.k12.ca.us/>

Date: June 6, 2025

Public Hearing:

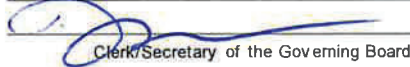
Place: Laurel Elementary MPR

Date: June 11, 2025

Time: 6:00 pm

Adoption Date: June 25, 2025

Signed:


Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Jeff Palmquist

Title: Superintendent

Contact person for additional information on the budget reports:

Name: Rianne Pfaltzgraff

Title: Assistant Superintendent of Business Services

Telephone: 925-625-5054

E-mail: rpfaltzgraff@ouesd.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	

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed

Date of Meeting: June 25, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Jeff Palmquist

Title: Superintendent

For additional information on this certification, please contact:

Name: Rianne Pfaltzgraff

Title: Assistant Superintendent of
Business Services

Telephone: 925-625-5054

E-mail: rpfaltzgraff@ocesd.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):	4,944	
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	4,662	4,874		
Charter School				
Total ADA	4,662	4,874	N/A	Met
Second Prior Year (2023-24)				
District Regular	4,794	4,801		
Charter School				
Total ADA	4,794	4,801	N/A	Met
First Prior Year (2024-25)				
District Regular	4,935	4,821		
Charter School		0		
Total ADA	4,935	4,821	2.3%	Not Met
Budget Year (2025-26)				
District Regular	4,944			
Charter School	0			
Total ADA	4,944			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:

(required if NOT met)

Expected growth due to high levels of residential development in Oakley did not materialize. Enrollment projections were determined by combining the results of professional demographic reports with current trends in the community. In January, we experienced a loss of about 20 students, which stayed static throughout the rest of the year. In prior years, we have experienced a small and steady increase of students from the beginning of the school year until June. In January, student attendance dropped 3-4%, which was higher than anticipated.

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

Explanation:

(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	4,963	5,059		
Charter School				
Total Enrollment	4,963	5,059	N/A	Met
Second Prior Year (2023-24)				
District Regular	5,013	5,098		
Charter School				
Total Enrollment	5,013	5,098	N/A	Met
First Prior Year (2024-25)				
District Regular	5,200	5,131		
Charter School				
Total Enrollment	5,200	5,131	1.3%	Not Met
Budget Year (2025-26)				
District Regular	5,204			
Charter School				
Total Enrollment	5,204			

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Expected growth due to high levels of residential development in Oakley did not materialize. Enrollment projections were determined by combining the results of professional demographic reports with current trends in the community. In January, we experienced a loss of about 20 students, which stayed static throughout the rest of the year. In prior years, we have experienced a small and steady increase of students from the beginning of the school year until June.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	4,662	5,059	
Charter School		0	
Total ADA/Enrollment	4,662	5,059	92.2%
Second Prior Year (2023-24)			
District Regular	4,796	5,098	
Charter School	0		
Total ADA/Enrollment	4,796	5,098	94.1%
First Prior Year (2024-25)			
District Regular	4,804	5,131	
Charter School			
Total ADA/Enrollment	4,804	5,131	93.6%
Historical Average Ratio:			93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	4,944	5,204		
Charter School	0			
Total ADA/Enrollment	4,944	5,204	95.0%	Not Met
1st Subsequent Year (2026-27)				
District Regular	4,943	5,204		
Charter School				
Total ADA/Enrollment	4,943	5,204	95.0%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	4,964	5,226		
Charter School				
Total ADA/Enrollment	4,964	5,226	95.0%	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)

We are committed to our efforts to increase attendance to 95%. We were on track for this goal in 24-25, but January presented unique challenges to student attendance that were unexpected. We strive to meet this goal in the current and 2 subsequent years.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,833.22	4,960.90	4,961.08	4,982.17
b. Prior Year ADA (Funded)		4,833.22	4,960.90	4,961.08
c. Difference (Step 1a minus Step 1b)		127.68	.18	21.09
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.64%	0.00%	.43%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		62,885,469.00	64,807,753.00	67,261,409.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		1,446,365.79	1,957,194.14	2,300,340.19
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)		4.94%	3.02%	3.85%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.94% to 5.94%	2.02% to 4.02%	2.85% to 4.85%

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)	24,515,387.00	24,709,357.00	24,709,357.00	24,709,357.00
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)	57,307,685.00	60,953,641.00	62,798,652.00	65,171,944.00
District's Projected Change in LCFF Revenue:		6.36%	3.03%	3.78%
LCFF Revenue Standard		3.94% to 5.94%	2.02% to 4.02%	2.85% to 4.85%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

We experienced an unrealized projected enrollment for 2024-2025 and an underperforming ADA. We believe with the current residential growth that we will recover in our enrollment and ADA for the budget year.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2022-23)	40,277,195.11	46,380,669.07	86.8%
Second Prior Year (2023-24)	42,391,186.23	50,232,940.41	84.4%
First Prior Year (2024-25)	44,100,208.32	51,751,645.91	85.2%
Historical Average Ratio:			85.5%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.5% to 88.5%	82.5% to 88.5%	82.5% to 88.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	45,359,629.00	53,909,584.00	84.1%	Met
1st Subsequent Year (2026-27)	45,864,351.68	53,400,426.03	85.9%	Met
2nd Subsequent Year (2027-28)	47,529,393.95	55,141,183.43	86.2%	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):	4.94%	3.02%	3.85%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.06% to 14.94%	-6.98% to 13.02%	-6.15% to 13.85%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.06% to 9.94%	-1.98% to 8.02%	-1.15% to 8.85%

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)	2,169,501.00		
Budget Year (2025-26)	2,234,341.00	2.99%	No
1st Subsequent Year (2026-27)	2,393,890.82	7.14%	No
2nd Subsequent Year (2027-28)	2,585,680.09	8.01%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	9,873,606.00		
Budget Year (2025-26)	9,104,885.00	(7.79%)	Yes
1st Subsequent Year (2026-27)	9,379,852.52	3.02%	No
2nd Subsequent Year (2027-28)	9,741,663.46	3.86%	No

Explanation:
(required if Yes)

We received several Residency grants in 24-25, which increased our Other State Revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	5,801,940.00		
Budget Year (2025-26)	5,190,918.00	(10.53%)	Yes
1st Subsequent Year (2026-27)	5,226,974.82	.69%	No
2nd Subsequent Year (2027-28)	5,286,010.99	1.13%	No

Explanation:
(required if Yes)

Several Local grants expired in 2024-2025 or were only issued for one year. There is also a decrease in the local Revenue for Facility use and our SMAA revenue, which has the potential for improving.

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

First Prior Year (2024-25)	3,653,677.91		
Budget Year (2025-26)	3,149,756.00	(13.79%)	Yes
1st Subsequent Year (2026-27)	2,229,399.25	(29.22%)	Yes
2nd Subsequent Year (2027-28)	2,281,506.07	2.34%	No

Explanation:
(required if Yes)

One time funds are expiring in 2026 and will result in expenditure reductions. Also, in order to remain fiscally solvent, we will need to reduce expenditures in 1st and 2nd subsequent years.

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

First Prior Year (2024-25)	13,625,908.56		
Budget Year (2025-26)	14,278,398.00	4.79%	No
1st Subsequent Year (2026-27)	13,566,489.98	(4.99%)	Yes
2nd Subsequent Year (2027-28)	13,702,154.88	1.00%	No

Explanation:
(required if Yes)

In order to remain fiscally solvent, we will need to reduce expenditures in 1st and 2nd subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	17,845,047.00		
Budget Year (2025-26)	16,530,144.00	(7.37%)	Not Met
1st Subsequent Year (2026-27)	17,000,718.16	2.85%	Met
2nd Subsequent Year (2027-28)	17,613,354.54	3.60%	Met

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

First Prior Year (2024-25)	17,279,586.47		
Budget Year (2025-26)	17,428,154.00	.86%	Met
1st Subsequent Year (2026-27)	15,795,889.23	(9.37%)	Not Met
2nd Subsequent Year (2027-28)	15,983,660.95	1.19%	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)

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

We received several Residency grants in 24-25, which increased our Other State Revenue.

Explanation:
Other Local Revenue

Several Local grants expired in 2024-2025 or were only issued for one year. There is also a decrease in the local Revenue for Facility use and our SMAA revenue, which has the potential for improving.

(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)

One time funds are expiring in 2026 and will result in expenditure reductions. Also, in order to remain fiscally solvent, we will need to reduce expenditures in 1st and 2nd subsequent years.

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

In order to remain fiscally solvent, we will need to reduce expenditures in 1st and 2nd subsequent years.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

84,899,106.00

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

0.00

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

84,899,106.00

2,546,973.18

2,623,026.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,126,161.00	2,416,569.00	2,570,608.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,578,006.17	7,327,398.58	2,359,897.51
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)	9,704,167.17	9,743,967.58	4,930,505.51
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	70,872,021.74	80,552,299.16	85,686,918.98
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)	70,872,021.74	80,552,299.16	85,686,918.98
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.7%	12.1%	5.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.6%	4.0%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(169,957.50)	46,380,669.07	.4%	Met
Second Prior Year (2023-24)	(1,172,851.62)	50,232,940.41	2.3%	Met
First Prior Year (2024-25)	(5,075,977.06)	51,751,645.91	9.8%	Not Met
Budget Year (2025-26) (Information only)	(4,371,833.00)	53,909,584.00		

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)

An increase in our general fund contribution has significantly impacted our deficit spending in the unrestricted general fund.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	13,374,320.59	14,221,825.62	N/A	Met
Second Prior Year (2023-24)	13,857,844.62	14,051,868.42	N/A	Met
First Prior Year (2024-25)	11,904,677.42	12,861,945.91	N/A	Met
Budget Year (2025-26) (Information only)	7,785,968.85			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	5,135,954.80	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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,944	4,961	4,982
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?

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	86,705,357.00	82,708,638.29	83,767,536.43
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	86,705,357.00	82,708,638.29	83,767,536.43

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,601,160.71	2,481,259.15	2,513,026.09
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)	2,601,160.71	2,481,259.15	2,513,026.09

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)	2,601,161.00	2,481,259.15	2,513,026.09
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	326,832.51	33,349.37	75,655.50
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)	(.73)	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)	2,927,992.78	2,514,608.52	2,588,681.59
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.38%	3.04%	3.09%
District's Reserve Standard (Section 10B, Line 7):		2,601,160.71	2,481,259.15	2,513,026.09
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

We will be conducting an audit for reductions in order to fund required ongoing expenditures.

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)	(14,703,460.15)			
Budget Year (2025-26)	(15,477,745.00)	774,284.85	5.3%	Met
1st Subsequent Year (2026-27)	(13,977,745.00)	(1,500,000.00)	(9.7%)	Met
2nd Subsequent Year (2027-28)	(14,257,299.90)	279,554.90	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 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 commitments¹ 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:		Principal Balance
		Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	5	2013 Refunding ('04 #) 51		3,420,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				150,931

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

2016 GOB Refunding ('01 #B/98 #A)	6			2,285,000
2016 Election Series A (Measure W)	23			24,805,000
2016 Election Series B (Measure W)	23			4,040,000
Premium on Bonds				883,873
TOTAL:				35,584,804

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	681,006	703,606	719,684	748,361
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2016 GOB Refunding ('01 #B/98 #A)	413,762	391,712	374,912	343,462
2016 Election Series A (Measure W)	1,050,987	1,085,362	1,122,362	1,161,737
2016 Election Series B (Measure W)	251,350	252,400	252,775	248,025
Premium on Bonds				
Total Annual Payments:	2,397,105	2,433,080	2,469,733	2,501,585
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Long term commitments have been budgeted on a debt schedule developed when the bonds were issued.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

- 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

13,690,904.00

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

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

13,690,904.00

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

- 5 OPEB Contributions

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

872,876.00

872,876.00

872,876.00

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

442,134.50

442,134.50

442,134.50

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

418,273.00

418,273.00

418,273.00

d. Number of retirees receiving OPEB benefits

48.00

50.00

50.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	244	260	258	258

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.

We are in active negotiations with OUTA for 2025-2026.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

364,891

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Yes	Yes	Yes

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
339,348		

We settled for 0.93% beginning July 1, 2025 while negotiating for 2024-2025. This did not close salary and benefits for 2025-2026.
--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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	246	233	200	200

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.

We are still actively negotiating 2024-2025 with our CSEA and Local 1 units.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (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	153,255		
		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

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			

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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			

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

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

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	68	72	70	70

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	No	No
246,624		
2%		

Negotiations Not Settled

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

--	--	--

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

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 25, 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?	No
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?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	57,307,685.00	1,683,269.00	58,990,954.00	60,953,641.00	1,931,828.00	62,885,469.00	6.6%
2) Federal Revenue		8100-8299	0.00	2,169,501.00	2,169,501.00	0.00	2,234,341.00	2,234,341.00	3.0%
3) Other State Revenue		8300-8599	2,125,843.00	7,747,763.00	9,873,606.00	2,259,014.00	6,845,871.00	9,104,885.00	-7.8%
4) Other Local Revenue		8600-8799	1,953,373.00	3,848,567.00	5,801,940.00	1,802,841.00	3,388,077.00	5,190,918.00	-10.5%
5) TOTAL, REVENUES			61,386,901.00	15,449,100.00	76,836,001.00	65,015,496.00	14,400,117.00	79,415,613.00	3.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	24,946,319.00	8,476,672.00	33,422,991.00	25,436,909.00	8,655,715.00	34,092,624.00	2.0%
2) Classified Salaries		2000-2999	6,723,809.52	6,617,082.04	13,340,891.56	6,958,617.00	6,169,638.00	13,128,255.00	-1.6%
3) Employee Benefits		3000-3999	12,430,079.80	7,742,733.15	20,172,812.95	12,964,103.00	7,959,398.00	20,923,501.00	3.7%
4) Books and Supplies		4000-4999	1,020,797.03	2,632,880.88	3,653,677.91	1,423,452.00	1,726,304.00	3,149,756.00	-13.8%
5) Services and Other Operating Expenditures		5000-5999	7,151,286.56	6,474,622.00	13,625,908.56	7,779,887.00	6,498,511.00	14,278,398.00	4.8%
6) Capital Outlay		6000-6999	21,492.00	332,696.00	354,188.00	1,000.00	30,461.00	31,461.00	-91.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,254,577.00	1,254,577.00	72,468.00	1,207,838.00	1,280,306.00	2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(542,138.00)	404,010.00	(138,128.00)	(726,852.00)	547,908.00	(178,944.00)	29.5%
9) TOTAL, EXPENDITURES			51,751,645.91	33,935,273.07	85,686,918.98	53,909,584.00	32,795,773.00	86,705,357.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,635,255.09	(18,486,173.07)	(8,850,917.98)	11,105,912.00	(18,395,656.00)	(7,289,744.00)	-17.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,711,232.15)	14,711,232.15	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,711,232.15)	14,711,232.15	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,075,977.06)	(3,774,940.92)	(8,850,917.98)	(4,371,833.00)	(2,917,911.00)	(7,289,744.00)	-17.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,879,016.80	11,322,736.43	24,201,753.23	7,785,968.85	7,546,535.92	15,332,504.77	-36.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			12,879,016.80	11,322,736.43	24,201,753.23	7,785,968.85	7,546,535.92	15,332,504.77	-36.6%
d) Other Restatements		9795	(17,070.89)	(1,259.59)	(18,330.48)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,861,945.91	11,321,476.84	24,183,422.75	7,785,968.85	7,546,535.92	15,332,504.77	-36.6%
2) Ending Balance, June 30 (E + F1e)			7,785,968.85	7,546,535.92	15,332,504.77	3,414,135.85	4,628,624.92	8,042,760.77	-47.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	99,134.00	0.00	99,134.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,546,535.92	7,546,535.92	0.00	4,628,625.65	4,628,625.65	-38.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	500,000.00	217,196.00	0.00	217,196.00	-56.6%
d) Assigned									
Other Assignments		9780	2,253,829.34	0.00	2,253,829.34	266,446.34	0.00	266,446.34	-88.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,570,608.00	0.00	2,570,608.00	2,601,161.00	0.00	2,601,161.00	1.2%
Unassigned/Unappropriated Amount		9790	2,359,897.51	0.00	2,359,897.51	326,832.51	(.73)	326,831.78	-86.2%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	23,857,949.00	0.00	23,857,949.00	26,336,931.00	0.00	26,336,931.00	10.4%
Education Protection Account State Aid - Current Year		8012	8,934,349.00	0.00	8,934,349.00	9,907,353.00	0.00	9,907,353.00	10.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	83,940.00	0.00	83,940.00	85,214.00	0.00	85,214.00	1.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	587.00	0.00	587.00	587.00	0.00	587.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	18,101,799.00	0.00	18,101,799.00	18,309,339.00	0.00	18,309,339.00	1.1%
Unsecured Roll Taxes		8042	609,231.00	0.00	609,231.00	630,572.00	0.00	630,572.00	3.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	834,215.00	0.00	834,215.00	834,215.00	0.00	834,215.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,015,315.00	0.00	4,015,315.00	3,979,130.00	0.00	3,979,130.00	-0.9%

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	870,300.00	0.00	870,300.00	870,300.00	0.00	870,300.00	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			57,307,685.00	0.00	57,307,685.00	60,953,641.00	0.00	60,953,641.00	6.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,683,269.00	1,683,269.00	0.00	1,931,828.00	1,931,828.00	14.8%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,307,685.00	1,683,269.00	58,990,954.00	60,953,641.00	1,931,828.00	62,885,469.00	6.6%
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	1,112,785.00	1,112,785.00	0.00	1,104,539.00	1,104,539.00	-0.7%
Special Education Discretionary Grants		8182	0.00	115,302.00	115,302.00	0.00	130,351.00	130,351.00	13.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		684,597.00	684,597.00		670,687.00	670,687.00	-2.0%
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		66,650.00	66,650.00		144,728.00	144,728.00	117.1%
Title III, Immigrant Student Program	4201	8290		5,791.00	5,791.00		5,791.00	5,791.00	0.0%
Title III, English Learner Program	4203	8290		100,610.00	100,610.00		115,444.00	115,444.00	14.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		83,766.00	83,766.00		62,801.00	62,801.00	-25.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,169,501.00	2,169,501.00	0.00	2,234,341.00	2,234,341.00	3.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	129,000.00	129,000.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	183,249.00	0.00	183,249.00	183,651.00	0.00	183,651.00	0.2%
Lottery - Unrestricted and Instructional Materials		8560	979,734.00	438,884.00	1,418,618.00	961,617.00	412,841.00	1,374,458.00	-3.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,627,246.00	2,627,246.00		2,785,016.00	2,785,016.00	6.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		725,631.00	725,631.00		725,631.00	725,631.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	962,860.00	3,827,002.00	4,789,862.00	1,113,746.00	2,922,383.00	4,036,129.00	-15.7%
TOTAL, OTHER STATE REVENUE			2,125,843.00	7,747,763.00	9,873,606.00	2,259,014.00	6,845,871.00	9,104,885.00	-7.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	528,000.00	528,000.00	0.00	500,000.00	500,000.00	-5.3%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	11,000.00	0.00	11,000.00	7,000.00	0.00	7,000.00	-36.4%
Interest		8660	800,000.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	151,833.00	0.00	151,833.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	457,034.00	457,034.00	0.00	138,356.00	138,356.00	-69.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
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	990,540.00	650,695.00	1,641,235.00	995,841.00	442,879.00	1,438,720.00	-12.3%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,212,838.00	2,212,838.00		2,306,842.00	2,306,842.00	4.2%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,953,373.00	3,848,567.00	5,801,940.00	1,802,841.00	3,388,077.00	5,190,918.00	-10.5%
TOTAL, REVENUES			61,386,901.00	15,449,100.00	76,836,001.00	65,015,496.00	14,400,117.00	79,415,613.00	3.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	20,167,796.00	4,938,482.00	25,106,278.00	20,427,191.00	5,108,494.00	25,535,685.00	1.7%
Certificated Pupil Support Salaries		1200	1,326,778.00	2,139,704.00	3,466,482.00	765,282.00	2,739,779.00	3,505,061.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,234,115.00	1,398,486.00	4,632,601.00	3,919,641.00	807,442.00	4,727,083.00	2.0%
Other Certificated Salaries		1900	217,630.00	0.00	217,630.00	324,795.00	0.00	324,795.00	49.2%
TOTAL, CERTIFICATED SALARIES			24,946,319.00	8,476,672.00	33,422,991.00	25,436,909.00	8,655,715.00	34,092,624.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	924,810.52	4,388,862.04	5,313,672.56	1,043,132.00	4,710,360.00	5,753,492.00	8.3%
Classified Support Salaries		2200	1,511,369.00	903,040.00	2,414,409.00	1,514,793.00	600,718.00	2,115,511.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	575,820.00	290,931.00	866,751.00	409,313.00	151,776.00	561,089.00	-35.3%
Clerical, Technical and Office Salaries		2400	2,795,513.00	228,578.00	3,024,091.00	2,844,725.00	226,081.00	3,070,806.00	1.5%
Other Classified Salaries		2900	916,297.00	805,671.00	1,721,968.00	1,146,654.00	480,703.00	1,627,357.00	-5.5%
TOTAL, CLASSIFIED SALARIES			6,723,809.52	6,617,082.04	13,340,891.56	6,958,617.00	6,169,638.00	13,128,255.00	-1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,377,713.00	3,268,788.00	7,646,501.00	4,763,999.00	3,341,831.00	8,105,830.00	6.0%
PERS		3201-3202	1,613,779.00	1,693,045.00	3,306,824.00	1,643,575.00	1,750,239.00	3,393,814.00	2.6%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	904,444.00	644,520.50	1,548,964.50	937,389.00	686,874.00	1,624,263.00	4.9%
Unemployment Insurance		3401-3402	4,205,226.00	1,606,846.00	5,812,072.00	4,274,087.00	1,628,651.00	5,902,738.00	1.6%
Workers' Compensation		3501-3502	15,680.00	7,818.50	23,498.50	15,854.00	7,551.00	23,405.00	-0.4%
OPEB, Allocated		3601-3602	693,387.52	330,798.90	1,024,186.42	692,242.50	327,453.00	1,019,695.50	-0.4%
OPEB, Active Employees		3701-3702	302,761.28	97,596.25	400,357.53	288,297.50	138,392.00	426,689.50	6.6%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	317,089.00	93,320.00	410,409.00	348,659.00	78,407.00	427,066.00	4.1%
			12,430,079.80	7,742,733.15	20,172,812.95	12,964,103.00	7,959,398.00	20,923,501.00	3.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	491,408.00	491,408.00	0.00	621,358.00	621,358.00	26.4%
Books and Other Reference Materials		4200	44,566.00	124,260.00	168,826.00	45,782.00	21,530.00	67,312.00	-60.1%
Materials and Supplies		4300	816,311.03	1,296,391.88	2,112,702.91	911,009.00	650,989.00	1,561,998.00	-26.1%
Noncapitalized Equipment		4400	159,920.00	720,821.00	880,741.00	466,661.00	432,427.00	899,088.00	2.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,020,797.03	2,632,880.88	3,653,677.91	1,423,452.00	1,726,304.00	3,149,756.00	-13.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,098,587.00	3,035,887.00	4,134,474.00	1,155,498.00	3,306,490.00	4,461,988.00	7.9%
Travel and Conferences		5200	56,227.00	80,660.00	136,887.00	65,396.00	146,075.00	211,471.00	54.5%
Dues and Memberships		5300	50,807.00	1,724.00	52,531.00	29,251.00	400.00	29,651.00	-43.6%
Insurance		5400 - 5450	609,951.00	0.00	609,951.00	768,962.00	0.00	768,962.00	26.1%
Operations and Housekeeping Services		5500	1,997,212.00	27,516.00	2,024,728.00	2,057,862.00	30,847.00	2,088,709.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,002.00	277,971.00	426,973.00	207,243.00	301,750.00	508,993.00	19.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(27,000.00)	0.00	(27,000.00)	(30,000.00)	0.00	(30,000.00)	11.1%
Professional/Consulting Services and Operating Expenditures		5800	3,027,604.56	3,036,487.00	6,064,091.56	3,337,374.00	2,699,295.00	6,036,669.00	-0.5%
Communications		5900	188,896.00	14,377.00	203,273.00	188,301.00	13,654.00	201,955.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,151,286.56	6,474,622.00	13,625,908.56	7,779,887.00	6,498,511.00	14,278,398.00	4.8%
CAPITAL OUTLAY									
Land		6100	0.00	5,400.00	5,400.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	13,839.00	13,839.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	224,627.00	224,627.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	11,601.00	11,601.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	21,492.00	77,229.00	98,721.00	1,000.00	30,461.00	31,461.00	-68.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,492.00	332,696.00	354,188.00	1,000.00	30,461.00	31,461.00	-91.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,254,577.00	1,254,577.00	0.00	1,207,838.00	1,207,838.00	-3.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	7,569.00	0.00	7,569.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	64,899.00	0.00	64,899.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,254,577.00	1,254,577.00	72,468.00	1,207,838.00	1,280,306.00	2.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(404,010.00)	404,010.00	0.00	(547,908.00)	547,908.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(138,128.00)	0.00	(138,128.00)	(178,944.00)	0.00	(178,944.00)	29.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(542,138.00)	404,010.00	(138,128.00)	(726,852.00)	547,908.00	(178,944.00)	29.5%
TOTAL, EXPENDITURES			51,751,645.91	33,935,273.07	85,686,918.98	53,909,584.00	32,795,773.00	86,705,357.00	1.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
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									

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

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,703,460.15)	14,703,460.15	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(7,772.00)	7,772.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,711,232.15)	14,711,232.15	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,711,232.15)	14,711,232.15	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	57,307,685.00	1,683,269.00	58,990,954.00	60,953,641.00	1,931,828.00	62,885,469.00	6.6%
2) Federal Revenue		8100-8299	0.00	2,169,501.00	2,169,501.00	0.00	2,234,341.00	2,234,341.00	3.0%
3) Other State Revenue		8300-8599	2,125,843.00	7,747,763.00	9,873,606.00	2,259,014.00	6,845,871.00	9,104,885.00	-7.8%
4) Other Local Revenue		8600-8799	1,953,373.00	3,848,567.00	5,801,940.00	1,802,841.00	3,388,077.00	5,190,918.00	-10.5%
5) TOTAL, REVENUES			61,386,901.00	15,449,100.00	76,836,001.00	65,015,496.00	14,400,117.00	79,415,613.00	3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	31,101,762.02	20,062,682.12	51,164,444.14	32,573,100.50	19,685,662.00	52,258,762.50	2.1%
2) Instruction - Related Services	2000-2999		7,111,780.39	2,524,045.00	9,635,825.39	8,520,090.50	1,622,577.00	10,142,667.50	5.3%
3) Pupil Services	3000-3999		4,232,445.00	6,225,172.95	10,457,617.95	3,845,150.00	6,807,954.00	10,653,104.00	1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		4,497.00	0.00	4,497.00	4,316.00	646.00	4,962.00	10.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,012,829.50	828,304.00	5,841,133.50	4,524,046.00	1,159,456.00	5,683,502.00	-2.7%
8) Plant Services	8000-8999		4,288,332.00	3,040,492.00	7,328,824.00	4,370,413.00	2,311,640.00	6,682,053.00	-8.8%
9) Other Outgo	9000-9999		0.00	1,254,577.00	1,254,577.00	72,468.00	1,207,838.00	1,280,306.00	2.1%
10) TOTAL, EXPENDITURES			51,751,645.91	33,935,273.07	85,686,918.98	53,909,584.00	32,795,773.00	86,705,357.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,635,255.09	(18,486,173.07)	(8,850,917.98)	11,105,912.00	(18,395,656.00)	(7,289,744.00)	-17.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,711,232.15)	14,711,232.15	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,711,232.15)	14,711,232.15	0.00	(15,477,745.00)	15,477,745.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,075,977.06)	(3,774,940.92)	(8,850,917.98)	(4,371,833.00)	(2,917,911.00)	(7,289,744.00)	-17.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,879,016.80	11,322,736.43	24,201,753.23	7,785,968.85	7,546,535.92	15,332,504.77	-36.6%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,879,016.80	11,322,736.43	24,201,753.23	7,785,968.85	7,546,535.92	15,332,504.77	-36.6%
d) Other Restatements		9795	(17,070.89)	(1,259.59)	(18,330.48)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,861,945.91	11,321,476.84	24,183,422.75	7,785,968.85	7,546,535.92	15,332,504.77	-36.6%
2) Ending Balance, June 30 (E + F1e)			7,785,968.85	7,546,535.92	15,332,504.77	3,414,135.85	4,628,624.92	8,042,760.77	-47.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	99,134.00	0.00	99,134.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,546,535.92	7,546,535.92	0.00	4,628,625.65	4,628,625.65	-38.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	500,000.00	0.00	500,000.00	217,196.00	0.00	217,196.00	-56.6%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,253,829.34	0.00	2,253,829.34	266,446.34	0.00	266,446.34	-88.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,570,608.00	0.00	2,570,608.00	2,601,161.00	0.00	2,601,161.00	1.2%
Unassigned/Unappropriated Amount		9790	2,359,897.51	0.00	2,359,897.51	326,832.51	(.73)	326,831.78	-86.2%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	1,942,822.75	863,083.75
6266	Educator Effectiveness, FY 2021-22	363,949.79	0.00
6300	Lottery: Instructional Materials	1,126,397.23	1,035,730.23
6546	Mental Health-Related Services	2,254.59	0.00
6547	Special Education Early Intervention Preschool Grant	129,503.30	.30
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	412,426.89	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	779,300.28	839,267.28
7435	Learning Recovery Emergency Block Grant	963,623.31	.31
7810	Other Restricted State	32,388.00	32,388.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	55,860.47	507,725.47
9010	Other Restricted Local	1,738,009.31	1,350,430.31
Total, Restricted Balance		7,546,535.92	4,628,625.65

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	141,366.81	141,366.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,366.81	141,366.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,366.81	141,366.81	0.0%
2) Ending Balance, June 30 (E + F1e)			141,366.81	141,366.81	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	141,366.81	141,366.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	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	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 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	141,366.81	141,366.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,366.81	141,366.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,366.81	141,366.81	0.0%
2) Ending Balance, June 30 (E + F1e)			141,366.81	141,366.81	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	141,366.81	141,366.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	141,366.81	141,366.81
Total, Restricted Balance		141,366.81	141,366.81

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	1,002,674.00	825,145.00	-17.7%
4) Other Local Revenue		8600-8799	47,671.00	95,788.00	100.9%
5) TOTAL, REVENUES			1,050,345.00	920,933.00	-12.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	145,939.00	215,907.00	47.9%
2) Classified Salaries		2000-2999	303,116.00	314,651.00	3.8%
3) Employee Benefits		3000-3999	180,854.00	208,472.00	15.3%
4) Books and Supplies		4000-4999	53,972.00	134,744.00	149.7%
5) Services and Other Operating Expenditures		5000-5999	13,171.00	1,351.00	-89.7%
6) Capital Outlay		6000-6999	290,226.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	32,630.00	45,808.00	40.4%
9) TOTAL, EXPENDITURES			1,019,908.00	920,933.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,437.00	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)			30,437.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,530.11	398,967.11	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,530.11	398,967.11	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,530.11	398,967.11	8.3%
2) Ending Balance, June 30 (E + F1e)			398,967.11	398,967.11	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	398,967.11	398,967.11	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	889,789.00	825,145.00	-7.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	112,885.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,002,674.00	825,145.00	-17.7%
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	40,000.00	35,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,707.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	2,964.00	60,788.00	1,950.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			47,671.00	95,788.00	100.9%
TOTAL, REVENUES			1,050,345.00	920,933.00	-12.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	65,904.00	76,946.00	16.8%
Certificated Supervisors' and Administrators' Salaries		1300	80,035.00	138,961.00	73.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			145,939.00	215,907.00	47.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	112,612.00	116,846.00	3.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	256.00	300.00	17.2%
Other Classified Salaries		2900	190,248.00	197,505.00	3.8%
TOTAL, CLASSIFIED SALARIES			303,116.00	314,651.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,778.00	41,142.00	48.1%
PERS		3201-3202	72,897.00	81,786.00	12.2%
OASDI/Medicare/Alternative		3301-3302	24,116.00	27,004.00	12.0%
Health and Welfare Benefits		3401-3402	42,786.00	39,629.00	-7.4%
Unemployment Insurance		3501-3502	218.00	267.00	22.5%
Workers' Compensation		3601-3602	9,503.00	11,578.00	21.8%
OPEB, Allocated		3701-3702	2,855.00	4,904.00	71.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	701.00	2,162.00	208.4%
TOTAL, EMPLOYEE BENEFITS			180,854.00	208,472.00	15.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,606.00	3,705.00	-33.9%
Materials and Supplies		4300	48,366.00	131,039.00	170.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			53,972.00	134,744.00	149.7%
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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,547.00	726.00	-94.2%
Communications		5900	624.00	625.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,171.00	1,351.00	-89.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	290,226.00	0.00	-100.0%
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			290,226.00	0.00	-100.0%
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	32,630.00	45,808.00	40.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			32,630.00	45,808.00	40.4%
TOTAL, EXPENDITURES			1,019,908.00	920,933.00	-9.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,002,674.00	825,145.00	-17.7%
4) Other Local Revenue		8600-8799	47,671.00	95,788.00	100.9%
5) TOTAL, REVENUES			1,050,345.00	920,933.00	-12.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		483,880.00	591,717.00	22.3%
2) Instruction - Related Services	2000-2999		121,258.00	177,508.00	46.4%
3) Pupil Services	3000-3999		91,914.00	105,900.00	15.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		32,630.00	45,808.00	40.4%
8) Plant Services	8000-8999		290,226.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,019,908.00	920,933.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,437.00	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)			30,437.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	368,530.11	398,967.11	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			368,530.11	398,967.11	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			368,530.11	398,967.11	8.3%
2) Ending Balance, June 30 (E + F1e)			398,967.11	398,967.11	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	398,967.11	398,967.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5059	Early Education: ARP California State Preschool Program One-time Stipend	.11	.11
5066	Early Education: ARP California State Preschool Program - Rate Supplements	153,554.00	153,554.00
7810	Other Restricted State	245,413.00	245,413.00
Total, Restricted Balance		398,967.11	398,967.11

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	1,454,757.00	1,451,000.00	-0.3%
3) Other State Revenue		8300-8599	1,938,436.00	1,915,550.00	-1.2%
4) Other Local Revenue		8600-8799	190,451.00	176,600.00	-7.3%
5) TOTAL, REVENUES			3,583,644.00	3,543,150.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,042,921.00	1,084,981.00	4.0%
3) Employee Benefits		3000-3999	486,561.00	523,579.00	7.6%
4) Books and Supplies		4000-4999	1,543,262.00	1,573,700.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	534,464.00	372,101.00	-30.4%
6) Capital Outlay		6000-6999	598,522.00	400,000.00	-33.2%
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	105,498.00	133,136.00	26.2%
9) TOTAL, EXPENDITURES			4,311,228.00	4,087,497.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(727,584.00)	(544,347.00)	-25.2%
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)			(727,584.00)	(544,347.00)	-25.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,674,884.85	943,687.53	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,674,884.85	943,687.53	-43.7%
d) Other Restatements		9795	(3,613.32)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,671,271.53	943,687.53	-43.5%
2) Ending Balance, June 30 (E + F1e)			943,687.53	399,340.53	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	36,784.00	36,784.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	906,903.85	362,556.85	-60.0%
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	(0.32)	(0.32)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,454,757.00	1,451,000.00	-0.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,454,757.00	1,451,000.00	-0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,938,436.00	1,915,550.00	-1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,938,436.00	1,915,550.00	-1.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	140,168.00	137,000.00	-2.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	40,000.00	30,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,491.00	8,000.00	-5.8%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,792.00	1,600.00	-10.7%
TOTAL, OTHER LOCAL REVENUE			190,451.00	176,600.00	-7.3%
TOTAL, REVENUES			3,583,644.00	3,543,150.00	-1.1%
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	828,125.00	869,996.00	5.1%
Classified Supervisors' and Administrators' Salaries		2300	172,641.00	172,642.00	0.0%
Clerical, Technical and Office Salaries		2400	42,155.00	42,343.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,042,921.00	1,084,981.00	4.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	225,733.00	247,526.00	9.7%
OASDI/Medicare/Alternative		3301-3302	84,073.00	91,175.00	8.4%
Health and Welfare Benefits		3401-3402	39,152.00	40,588.00	3.7%
Unemployment Insurance		3501-3502	559.00	597.00	6.8%
Workers' Compensation		3601-3602	21,935.00	23,685.00	8.0%
OPEB, Allocated		3701-3702	6,631.00	10,030.00	51.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	108,478.00	109,978.00	1.4%
TOTAL, EMPLOYEE BENEFITS			486,561.00	523,579.00	7.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	221,090.00	285,700.00	29.2%
Noncapitalized Equipment		4400	61,671.00	1,000.00	-98.4%
Food		4700	1,260,501.00	1,287,000.00	2.1%
TOTAL, BOOKS AND SUPPLIES			1,543,262.00	1,573,700.00	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,802.00	40,400.00	16.1%
Dues and Memberships		5300	2,192.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,010.00	115,000.00	15.0%
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	379,212.00	215,450.00	-43.2%
Communications		5900	1,248.00	1,251.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			534,464.00	372,101.00	-30.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	8,618.00	0.00	-100.0%
Equipment		6400	589,904.00	400,000.00	-32.2%
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			598,522.00	400,000.00	-33.2%
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	105,498.00	133,136.00	26.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			105,498.00	133,136.00	26.2%
TOTAL, EXPENDITURES			4,311,228.00	4,087,497.00	-5.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,454,757.00	1,451,000.00	-0.3%
3) Other State Revenue		8300-8599	1,938,436.00	1,915,550.00	-1.2%
4) Other Local Revenue		8600-8799	190,451.00	176,600.00	-7.3%
5) TOTAL, REVENUES			3,583,644.00	3,543,150.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,028,267.00	3,795,568.00	-5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		105,498.00	133,136.00	26.2%
8) Plant Services	8000-8999		177,463.00	158,793.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,311,228.00	4,087,497.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(727,584.00)	(544,347.00)	-25.2%
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)			(727,584.00)	(544,347.00)	-25.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,674,884.85	943,687.53	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,674,884.85	943,687.53	-43.7%
d) Other Restatements		9795	(3,613.32)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,671,271.53	943,687.53	-43.5%
2) Ending Balance, June 30 (E + F1e)			943,687.53	399,340.53	-57.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	36,784.00	36,784.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	906,903.85	362,556.85	-60.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.32)	(0.32)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	906,903.85	362,556.85
Total, Restricted Balance		906,903.85	362,556.85

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,570.00	0.00	-100.0%
5) TOTAL, REVENUES			3,570.00	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	5,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	295,909.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			301,409.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(297,839.00)	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)			(297,839.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	297,838.56	(.44)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,838.56	(.44)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,838.56	(.44)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.44)	(.44)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	(.44)	(.44)	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	1,100.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,470.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,570.00	0.00	-100.0%
TOTAL, REVENUES			3,570.00	0.00	-100.0%
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					
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	5,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,500.00	0.00	-100.0%
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	295,909.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			295,909.00	0.00	-100.0%
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					
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			301,409.00	0.00	-100.0%
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					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,570.00	0.00	-100.0%
5) TOTAL, REVENUES			3,570.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		301,409.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			301,409.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(297,839.00)	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)			(297,839.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	297,838.56	(.44)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			297,838.56	(.44)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			297,838.56	(.44)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(.44)	(.44)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	(.44)	(.44)	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,011,823.00	1,425,000.00	-29.2%
5) TOTAL, REVENUES			2,011,823.00	1,425,000.00	-29.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,291.00	55,285.00	-3.5%
3) Employee Benefits		3000-3999	47,326.00	47,464.00	0.3%
4) Books and Supplies		4000-4999	74,806.00	33,584.00	-55.1%
5) Services and Other Operating Expenditures		5000-5999	311,372.00	44,695.00	-85.6%
6) Capital Outlay		6000-6999	1,236,831.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,727,626.00	181,028.00	-89.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			284,197.00	1,243,972.00	337.7%
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 FUND BALANCE (C + D4)			284,197.00	1,243,972.00	337.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,710,231.85	12,994,428.85	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,710,231.85	12,994,428.85	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,710,231.85	12,994,428.85	2.2%
2) Ending Balance, June 30 (E + F1e)			12,994,428.85	14,238,400.85	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,994,428.85	14,238,400.85	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	525,000.00	525,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	86,823.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,400,000.00	900,000.00	-35.7%
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			2,011,823.00	1,425,000.00	-29.2%
TOTAL, REVENUES			2,011,823.00	1,425,000.00	-29.2%
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	57,291.00	55,285.00	-3.5%

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			57,291.00	55,285.00	-3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,955.00	15,148.00	1.3%
OASDI/Medicare/Alternative		3301-3302	4,383.00	4,230.00	-3.5%
Health and Welfare Benefits		3401-3402	26,340.00	26,340.00	0.0%
Unemployment Insurance		3501-3502	29.00	28.00	-3.4%
Workers' Compensation		3601-3602	1,256.00	1,207.00	-3.9%
OPEB, Allocated		3701-3702	363.00	511.00	40.8%
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			47,326.00	47,464.00	0.3%
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	57,099.00	24,712.00	-56.7%
Noncapitalized Equipment		4400	17,707.00	8,872.00	-49.9%
TOTAL, BOOKS AND SUPPLIES			74,806.00	33,584.00	-55.1%
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	27,000.00	30,000.00	11.1%
Professional/Consulting Services and Operating Expenditures		5800	284,372.00	14,695.00	-94.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			311,372.00	44,695.00	-85.6%
CAPITAL OUTLAY					
Land		6100	9,000.00	0.00	-100.0%
Land Improvements		6170	1,050,633.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	177,198.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,236,831.00	0.00	-100.0%
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			1,727,626.00	181,028.00	-89.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,011,823.00	1,425,000.00	-29.2%
5) TOTAL, REVENUES			2,011,823.00	1,425,000.00	-29.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,727,626.00	181,028.00	-89.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,727,626.00	181,028.00	-89.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			284,197.00	1,243,972.00	337.7%
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 FUND BALANCE (C + D4)			284,197.00	1,243,972.00	337.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,710,231.85	12,994,428.85	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,710,231.85	12,994,428.85	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,710,231.85	12,994,428.85	2.2%
2) Ending Balance, June 30 (E + F1e)			12,994,428.85	14,238,400.85	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,994,428.85	14,238,400.85	9.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	12,994,428.85	14,238,400.85
Total, Restricted Balance		12,994,428.85	14,238,400.85

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	535,521.00	460,000.00	-14.1%
5) TOTAL, REVENUES			535,521.00	460,000.00	-14.1%
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	1,728.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	78,511.00	0.00	-100.0%
6) Capital Outlay		6000-6999	3,995,909.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,076,148.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,540,627.00)	460,000.00	-113.0%
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)			(3,540,627.00)	460,000.00	-113.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,059,489.36	7,518,862.36	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,059,489.36	7,518,862.36	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,059,489.36	7,518,862.36	-32.0%
2) Ending Balance, June 30 (E + F1e)			7,518,862.36	7,978,862.36	6.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,518,862.36	7,978,862.36	6.1%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	460,000.00	460,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	75,521.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			535,521.00	460,000.00	-14.1%
TOTAL, REVENUES			535,521.00	460,000.00	-14.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,728.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,728.00	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	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	78,511.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			78,511.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	161,429.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,612,635.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	200,837.00	0.00	-100.0%
Equipment Replacement		6500	21,008.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,995,909.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,076,148.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	535,521.00	460,000.00	-14.1%
5) TOTAL, REVENUES			535,521.00	460,000.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,076,148.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,076,148.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,540,627.00)	460,000.00	-113.0%
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)			(3,540,627.00)	460,000.00	-113.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,059,489.36	7,518,862.36	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,059,489.36	7,518,862.36	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,059,489.36	7,518,862.36	-32.0%
2) Ending Balance, June 30 (E + F1e)			7,518,862.36	7,978,862.36	6.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,518,862.36	7,978,862.36	6.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,292.00	0.00	-100.0%
5) TOTAL, REVENUES			13,292.00	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)			13,292.00	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)			13,292.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,987,179.68	2,000,471.68	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,987,179.68	2,000,471.68	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,987,179.68	2,000,471.68	0.7%
2) Ending Balance, June 30 (E + F1e)			2,000,471.68	2,000,471.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,000,471.68	2,000,471.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	13,292.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,292.00	0.00	-100.0%
TOTAL, REVENUES			13,292.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,292.00	0.00	-100.0%
5) TOTAL, REVENUES			13,292.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			13,292.00	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)			13,292.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,987,179.68	2,000,471.68	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,987,179.68	2,000,471.68	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,987,179.68	2,000,471.68	0.7%
2) Ending Balance, June 30 (E + F1e)			2,000,471.68	2,000,471.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,000,471.68	2,000,471.68	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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)	4,804.29	4,804.29	4,820.83	4,960.09	4,960.09	4,960.09
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,804.29	4,804.29	4,820.83	4,960.09	4,960.09	4,960.09
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	12.39	12.39	12.39	17.10	17.10	17.10
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.39	12.39	12.39	17.10	17.10	17.10
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,816.68	4,816.68	4,833.22	4,977.19	4,977.19	4,977.19
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			15,330,641.22	14,348,524.22	11,043,593.22	30,190,679.22	26,909,205.72	24,549,758.72	20,165,245.72	18,105,519.22
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,020,357.00	3,020,357.00	3,020,357.00	3,020,357.00	3,020,357.00	3,020,357.00	3,020,357.00	3,020,357.00
Property Taxes	8020-8079		0.00	0.00	23,153,872.00	0.00	777,742.00	0.00	388,871.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,931,828.00
Federal Revenue	8100-8299		0.00	0.00	0.00	261,288.50	0.00	0.00	261,288.50	0.00
Other State Revenue	8300-8599		488,709.00	488,709.00	488,709.00	828,595.00	488,709.00	661,663.00	828,595.00	488,709.00
Other Local Revenue	8600-8799		203,555.00	318,220.00	297,694.00	310,598.00	485,962.00	297,694.00	562,892.00	485,962.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,712,621.00	3,827,286.00	26,960,632.00	4,420,838.50	4,772,770.00	3,979,714.00	5,062,003.50	5,926,856.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,133,262.00	3,182,610.00	3,182,610.00	3,182,610.00	3,182,610.00	3,182,610.00	3,182,610.00	3,182,610.00
Classified Salaries	2000-2999		1,094,021.00	1,094,021.00	1,094,021.00	1,094,021.00	1,094,021.00	1,094,021.00	1,094,021.00	1,094,021.00
Employee Benefits	3000-3999		1,541,236.00	1,762,024.00	1,762,024.00	1,762,024.00	1,762,024.00	1,762,024.00	1,762,024.00	1,762,024.00
Books and Supplies	4000-4999		105,623.00	262,479.00	262,479.00	306,785.00	262,479.00	262,479.00	262,479.00	200,625.00
Services	5000-5999		820,596.00	820,596.00	1,512,412.00	1,356,872.00	820,596.00	1,512,412.00	820,596.00	1,356,872.00
Capital Outlay	6000-6999			10,487.00			10,487.00			
Other Outgo	7000-7499							550,681.00		
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,694,738.00	7,132,217.00	7,813,546.00	7,702,312.00	7,132,217.00	8,364,227.00	7,121,730.00	7,596,152.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(982,117.00)	(3,304,931.00)	19,147,086.00	(3,281,473.50)	(2,359,447.00)	(4,384,513.00)	(2,059,726.50)	(1,669,296.00)
F. ENDING CASH (A + E)			14,348,524.22	11,043,593.22	30,190,679.22	26,909,205.72	24,549,758.72	20,165,245.72	18,105,519.22	16,436,223.22
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		16,436,223.22	12,769,323.22	9,629,224.22	6,438,309.72				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	3,020,357.00	3,020,357.00	3,020,357.00	3,020,357.00	0.00		36,244,284.00	36,244,284.00
Property Taxes	8020-8079	0.00	0.00	388,872.00	0.00			24,709,357.00	24,709,357.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			1,931,828.00	1,931,828.00
Federal Revenue	8100-8299	0.00	0.00	261,288.50	0.00	1,450,475.50		2,234,341.00	2,234,341.00
Other State Revenue	8300-8599	828,595.00	488,709.00	488,709.00	2,194,499.00	341,975.45		9,104,885.45	9,104,885.00
Other Local Revenue	8600-8799	297,694.00	410,352.00	562,852.00	957,443.00			5,190,918.00	5,190,918.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,146,646.00	3,919,418.00	4,722,078.50	6,172,299.00	1,792,450.95	0.00	79,415,613.45	79,415,613.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,182,610.00	3,182,610.00	3,182,610.00	1,133,262.00	0.00		34,092,624.00	34,092,624.00
Classified Salaries	2000-2999	1,094,021.00	1,094,022.00	1,094,022.00	1,094,022.00			13,128,255.00	13,128,255.00
Employee Benefits	3000-3999	1,762,024.00	1,762,024.00	1,762,024.00	1,762,025.00			20,923,501.00	20,923,501.00
Books and Supplies	4000-4999	262,479.00	200,265.00	462,312.00	299,272.00			3,149,756.00	3,149,756.00
Services	5000-5999	1,512,412.00	820,596.00	1,412,025.00	1,512,413.00			14,278,398.00	14,278,398.00
Capital Outlay	6000-6999				10,487.00			31,461.00	31,461.00
Other Outgo	7000-7499				550,681.00			1,101,362.00	1,101,362.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,813,546.00	7,059,517.00	7,912,993.00	6,362,162.00	0.00	0.00	86,705,357.00	86,705,357.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,666,900.00)	(3,140,099.00)	(3,190,914.50)	(189,863.00)	1,792,450.95	0.00	(7,289,743.55)	(7,289,744.00)
F. ENDING CASH (A + E)		12,769,323.22	9,629,224.22	6,438,309.72	6,248,446.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,040,897.67	

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	60,953,641.00	3.03%	62,798,652.00	3.78%	65,171,944.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,259,014.00	3.02%	2,327,236.22	3.86%	2,417,005.17
4. Other Local Revenues	8600-8799	1,802,841.00	2.00%	1,838,897.82	2.43%	1,883,607.23
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,477,745.00)	-9.69%	(13,977,745.00)	2.00%	(14,257,299.90)
6. Total (Sum lines A1 thru A5c)		49,537,751.00	6.96%	52,987,041.04	4.21%	55,215,256.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,436,909.00		26,423,328.63
b. Step & Column Adjustment				518,104.48		542,497.68
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				468,315.15		701,555.31
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,436,909.00	3.88%	26,423,328.63	4.71%	27,667,381.62
2. Classified Salaries						
a. Base Salaries				6,958,617.00		6,430,950.76
b. Step & Column Adjustment				63,672.78		64,309.51
c. Cost-of-Living Adjustment						
d. Other Adjustments				(591,339.02)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,958,617.00	-7.58%	6,430,950.76	1.00%	6,495,260.27
3. Employee Benefits	3000-3999	12,964,103.00	0.35%	13,010,072.29	2.74%	13,366,752.06
4. Books and Supplies	4000-4999	1,423,452.00	-28.63%	1,015,870.87	2.34%	1,039,614.40
5. Services and Other Operating Expenditures	5000-5999	7,779,887.00	-6.58%	7,267,685.87	1.00%	7,340,362.73
6. Capital Outlay	6000-6999	1,000.00	2.98%	1,029.80	2.77%	1,058.33
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	72,468.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(726,852.00)	2.98%	(748,512.19)	2.77%	(769,245.98)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		53,909,584.00	-0.94%	53,400,426.03	3.26%	55,141,183.43

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,371,833.00)		(413,384.99)		74,073.07
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,785,968.85		3,414,135.85		3,000,750.86
2. Ending Fund Balance (Sum lines C and D1)		3,414,135.85		3,000,750.86		3,074,823.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	217,196.00		217,196.00		217,196.00
d. Assigned	9780	266,446.34		266,446.34		266,446.34
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,601,161.00		2,481,259.15		2,513,026.09
2. Unassigned/Unappropriated	9790	326,832.51		33,349.37		75,655.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,414,135.85		3,000,750.86		3,074,823.93
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,601,161.00		2,481,259.15		2,513,026.09
c. Unassigned/Unappropriated	9790	326,832.51		33,349.37		75,655.50
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,927,993.51		2,514,608.52		2,588,681.59
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments have been made for the following: 2026-2027, a decrease in expenditures of \$1,311,516.13 due to one time funds expiring, and moving ELOP expenditures from restricted to General Fund, and projected expenditures to balance budget. 2027-2028 a increase in expenditures of \$863,064 due to ELOP expenditures moved from restricted to General Fund.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,931,828.00	4.00%	2,009,101.12	4.00%	2,089,465.16
2. Federal Revenues	8100-8299	2,234,341.00	7.14%	2,393,890.82	8.01%	2,585,680.09
3. Other State Revenues	8300-8599	6,845,871.00	3.02%	7,052,616.30	3.86%	7,324,658.29
4. Other Local Revenues	8600-8799	3,388,077.00	0.00%	3,388,077.00	0.42%	3,402,403.76
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,477,745.00	-9.69%	13,977,745.00	2.00%	14,257,299.90
6. Total (Sum lines A1 thru A5c)		29,877,862.00	-3.54%	28,821,430.24	2.91%	29,659,507.20
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,655,715.00		6,977,681.13
b. Step & Column Adjustment				136,817.28		122,395.70
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(1,814,851.15)		(857,896.34)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,655,715.00	-19.39%	6,977,681.13	-10.54%	6,242,180.49
2. Classified Salaries						
a. Base Salaries				6,169,638.00		5,548,149.19
b. Step & Column Adjustment				54,932.17		55,481.49
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(676,420.98)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,169,638.00	-10.07%	5,548,149.19	1.00%	5,603,630.68
3. Employee Benefits	3000-3999	7,959,398.00	-5.90%	7,489,554.48	-1.90%	7,347,043.33
4. Books and Supplies	4000-4999	1,726,304.00	-29.70%	1,213,528.38	2.34%	1,241,891.67
5. Services and Other Operating Expenditures	5000-5999	6,498,511.00	-3.07%	6,298,804.11	1.00%	6,361,792.15
6. Capital Outlay	6000-6999	30,461.00	-97.02%	907.74	2.77%	932.88
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,207,838.00	0.62%	1,215,351.57	2.77%	1,249,016.81
8. Other Outgo - Transfers of Indirect Costs	7300-7399	547,908.00	2.98%	564,235.66	2.77%	579,864.99
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		32,795,773.00	-10.63%	29,308,212.26	-2.33%	28,626,353.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,917,911.00)		(486,782.02)		1,033,154.20

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,546,535.92		4,628,624.92		4,141,842.90
2. Ending Fund Balance (Sum lines C and D1)		4,628,624.92		4,141,842.90		5,174,997.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,628,625.65		4,141,842.90		5,174,997.10
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.73)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,628,624.92		4,141,842.90		5,174,997.10
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments have been made for the following: 2026-2027, a decrease in expenditures of \$3,941,955.87 due to one time funds expiring, and moving ELOP expenditures from restricted to General Fund, and projected expenditures to balance budget. 2027-2028 a increase in expenditures of \$1,085,657 due to ELOP expenditures moved from restricted to General Fund.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	62,885,469.00	3.06%	64,807,753.12	3.79%	67,261,409.16
2. Federal Revenues	8100-8299	2,234,341.00	7.14%	2,393,890.82	8.01%	2,585,680.09
3. Other State Revenues	8300-8599	9,104,885.00	3.02%	9,379,852.52	3.86%	9,741,663.46
4. Other Local Revenues	8600-8799	5,190,918.00	0.69%	5,226,974.82	1.13%	5,286,010.99
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		79,415,613.00	3.01%	81,808,471.28	3.75%	84,874,763.70
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,092,624.00		33,401,009.76
b. Step & Column Adjustment				654,921.76		664,893.38
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,346,536.00)		(156,341.03)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,092,624.00	-2.03%	33,401,009.76	1.52%	33,909,562.11
2. Classified Salaries						
a. Base Salaries				13,128,255.00		11,979,099.95
b. Step & Column Adjustment				118,604.95		119,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,267,760.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,128,255.00	-8.75%	11,979,099.95	1.00%	12,098,890.95
3. Employee Benefits	3000-3999	20,923,501.00	-2.03%	20,499,626.77	1.04%	20,713,795.39
4. Books and Supplies	4000-4999	3,149,756.00	-29.22%	2,229,399.25	2.34%	2,281,506.07
5. Services and Other Operating Expenditures	5000-5999	14,278,398.00	-4.99%	13,566,489.98	1.00%	13,702,154.88
6. Capital Outlay	6000-6999	31,461.00	-93.84%	1,937.54	2.77%	1,991.21
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,280,306.00	-5.07%	1,215,351.57	2.77%	1,249,016.81
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(178,944.00)	2.98%	(184,276.53)	2.77%	(189,380.99)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,705,357.00	-4.61%	82,708,638.29	1.28%	83,767,536.43
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,289,744.00)		(900,167.01)		1,107,227.27

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,332,504.77		8,042,760.77		7,142,593.76
2. Ending Fund Balance (Sum lines C and D1)		8,042,760.77		7,142,593.76		8,249,821.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	4,628,625.65		4,141,842.90		5,174,997.10
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	217,196.00		217,196.00		217,196.00
d. Assigned	9780	266,446.34		266,446.34		266,446.34
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,601,161.00		2,481,259.15		2,513,026.09
2. Unassigned/Unappropriated	9790	326,831.78		33,349.37		75,655.50
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,042,760.77		7,142,593.76		8,249,821.03
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,601,161.00		2,481,259.15		2,513,026.09
c. Unassigned/Unappropriated	9790	326,832.51		33,349.37		75,655.50
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.73)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,927,992.78		2,514,608.52		2,588,681.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.38%		3.04%		3.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		4,960.09		4,961.08		4,982.17
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		86,705,357.00		82,708,638.29		83,767,536.43
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		86,705,357.00		82,708,638.29		83,767,536.43
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,601,160.71		2,481,259.15		2,513,026.09
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,601,160.71		2,481,259.15		2,513,026.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Oakley Union Elementary

Contra Costa County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C).	<u>Passed</u>
CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications.	<u>Passed</u>
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

District: Oakley Union Elementary School District
CDS #: 01-61762

Adopted Budget
2025-2026 Budget Attachment

Balances in Excess of Minimum Reserve Requirements

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

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			Reference
Form	Fund	2025-2026 Budget	Resource 0000-1999, Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$3,194,439.85	Form 01
	Total Assigned and Unassigned Ending Fund Balances	\$3,194,439.85	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4 (enter % from line B-4 of 01CS)
	Less District Minimum Reserve for Economic Uncertainties	\$2,601,161.00	Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS)
	Remaining Balance to Substantiate Need	\$593,278.85	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2025-2026 Budget	Description of Need
01	General Fund/County School Service Fund	\$266,446.34	Site Donations
01	General Fund/County School Service Fund	\$326,832.51	Reserve for future settlements
01	General Fund/County School Service Fund		
	Total of Substantiated Needs	\$593,278.85	

Remaining Unsubstantiated Balance **\$0.00** Balance should be Zero

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.