

2025-2026 ADOPTED BUDGET



PRESENTED BY:
JOHN BARTOLOME
CHIEF BUSINESS OFFICIAL

PREPARED BY: MOLLY KOLER
DIRECTOR OF BUSINESS & FISCAL SERVICES

GOVERNING BOARD:
Eric Martin, President
Michelle Wing, Clerk
Mark Nelson, Trustee
Leffler Brown, Trustee
Shirley Johnson, Trustee

June 10, 2025

COTATI-ROHNERT PARK UNIFIED SCHOOL DISTRICT

2025-26 ADOPTED BUDGET

TABLE OF CONTENTS

- I. Narrative
 - a. Statement of Reasons for Reserves
- II. Certifications
 - a. Budget
 - b. Workers' Compensation
- III. General Fund – Form 01
- IV. Other Funds
 - a. Student Activity Special Revenue – Form 8
 - b. Child Development Fund – Form 12
 - c. Cafeteria - Form 13
 - d. Special Reserve for Other Than Capital Outlay Projects - Form 17
 - e. Building - Form 21
 - f. Capital Facilities - Form 25
 - g. Special Reserve for Capital Outlay Projects - Form 40
- V. Other Forms
 - a. Average Daily Attendance and Enrollment
 - b. Local Control Funding Formula Calculations
- VI. Multi-Year Projections
- VII. Cash Flow
- VIII. Criteria & Standards
- IX. School Services Dartboard
- X. Acronyms

SECTION I.
NARRATIVE

Cotati -Rohnert Park Unified School District

2025-26 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 10, 2025

Adoption – June 17, 2025

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

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

Governor's Revised State Budget Proposal "May Revision"

Governor Newsom released his proposed revised state budget on May 14th for the upcoming 2025-26 fiscal year. Proposition 98 funding is estimated to be \$114.6 billion for 2025-26, which is approximately \$4.3 billion less than the Governor's January budget proposal. For the period incorporating the 2023/24, 2024/25, and 2025/26 fiscal years (i.e. budget window period), Proposition 98 funding is estimated to be \$4.6 billion lower than what was in the Governor's January budget. In addition, it is noteworthy that the Legislative Analyst's Office generally agrees with the Governor's administration outlook on the State's fiscal condition.

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

The 2025-26 Governor's May Revision continues with the theme of June cash deferrals. While the 2024-25 \$490 million (\$246 TK-12) of principal apportionment deferrals will have come and gone in the near future, the Governor's May revision proposes deferring \$2.3 billion (\$1.8 billion TK-12) of the June 2026 Local Control Funding Formula apportionments to July 2026. This equates to approximately 2% of a district's total LCFF State Aid.

In addition, due to changes in revenues from capital gains, the mandatory deposit into the Public School System Stabilization Account (PSSSA) for 2024-25 is projected to be \$540 million instead of \$1.2 billion. However, that balance will not remain in the account long since the revised lower Proposition 98 guarantee requires a withdrawal from the account to support LCFF, which will deplete the account.

Local Control Funding Formula Factors

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

Description	24-25	25-26	26-27	27-28
LCFF COLAs (24-25 Gov. Proposal)	0.76%	2.73%	3.11%	3.17%
LCFF COLAs (24-25 May Revision)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 Enacted Budget)	1.07%	2.93%	3.08%	3.30%
LCFF COLAs (24-25 First Interim)	1.07%	2.93%	3.08%	3.08%
LCFF COLAs (25-26 Gov. Proposal)	1.07%	2.43%	3.52%	3.63%
LCFF COLAs (25-26 May Revision)	1.07%	2.30%	3.02%	3.42%

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

Student Support and Professional Development Discretionary Block Grant

The Governor's May Revision proposes to appropriate \$1.7 billion in one-time funding for Local Educational Agencies (LEAs) to assist with rising costs, which is down from the \$1.8 billion as presented in the January proposal. Based on initial estimates, LEAs would receive approximately \$314 per 2024-25 ADA. Although the expenditures would be discretionary, the Governor proposes specific uses as follows:

- Professional development for teachers on the English Language Arts/Development Framework and Literacy Roadmap with a focus on strategies for English learners
- Professional development for teachers on the Math Framework
- Teacher recruitment and retention strategies
- Career pathways and dual enrollment efforts

Further the funds would be available to expend through June 2029, which would have to be reported to CDE by September 30, 2029. Please note that, due to its uncertainty and one-time nature, the district is not including this amount in its proposed budget.

Learning Recovery Emergency Block Grant (LREBG)

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

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

Please note that the district has not included those revenues in its proposed budget.

Transitional Kindergarten

As planned, Transitional Kindergarten (TK) will be fully implemented in 2025-26 requiring offering TK to all children who turn four by September 1st, which will cost approximately \$2.1 billion (inclusive of all prior years' investments), which was revised from the \$2.4 billion cost estimate due to the latest average daily attendance projections and lower COLA. In addition, the Governor proposes spending an additional \$1.2 billion to increase the TK add-on rate by \$2,397 per TK ADA. Please note that due to its uncertainty and since the 10:1 ratio requirement is not contingent on the additional funding, the district is only including half of the additional \$2,397 (\$1,198) in the TK add-on rate in its proposed budget.

Expanded Learning Opportunities Program

The May Revision contains \$515.5 million (up from \$435 million in January) for lowering the Unduplicated Pupil Percentage (UPP) threshold at which LEAs are required to offer ELOP to all students in grades TK-6 from 75% to 55%. LEAs with a UPP below 55% must offer the program to all unduplicated students in grades TK-6. In addition, \$10 million of funding is proposed to increase the minimum grant amount from \$50,000 to \$100,000 per LEA. Please note that, due to its uncertainty, the district is not including this amount in its proposed budget.

Career Technical Education Master Plan

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

Other Proposed Governor's Budget Components

Illustrated below is a summary of other major budget proposals:

- The Governor's Budget includes \$174 million to fund the 2.30% estimated statutory COLA for the Adult Education Block Grant; American Indian Education Centers; American Indian Early Childhood Education Program; Child Nutrition; Foster Youth Programs; LCFF Equity Multiplier; Mandate Block Grant, and special education
 - *The COLA is proposed to be suspended relating to the California State Preschool Program rates*
- \$7.1 billion for childcare and development programs administered by the Department of Social Services and maintains funding for the Cost of Care Plus Rate and prior commitments for the state to move to a single rate system based on cost of care.
- Child Nutrition is proposed to receive an additional \$91 million (\$1.94 billion state funding total) for universal meals and \$21.9 million of additional ongoing funding to support the SUN Bucks (i.e. summer food assistance) program.
- \$100 million of one-time funds for student teacher stipends instead of \$150 million of one-time funds to support recruitment and retention of teachers.
- \$695 million of one-time funds relating to literacy programs and coaching, professional development, and reading difficulties screener training.
- Permit school districts to apply for hardship assistance relating to extraordinary circumstances, and proposes the revision of unallocated state school facility program funds that will not be able to be utilized by the August 2025 deadline.

Routine Restricted Maintenance Account

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total general fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total general fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures.
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures.
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
 - (i) High school districts with an average daily attendance greater than 300 pupils.
 - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
 - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Reserves

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

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of general fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a districts assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of general fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year.
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts.

- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year.
 - The State must notify local educational agencies when the conditions are and are no longer applicable.
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement.

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

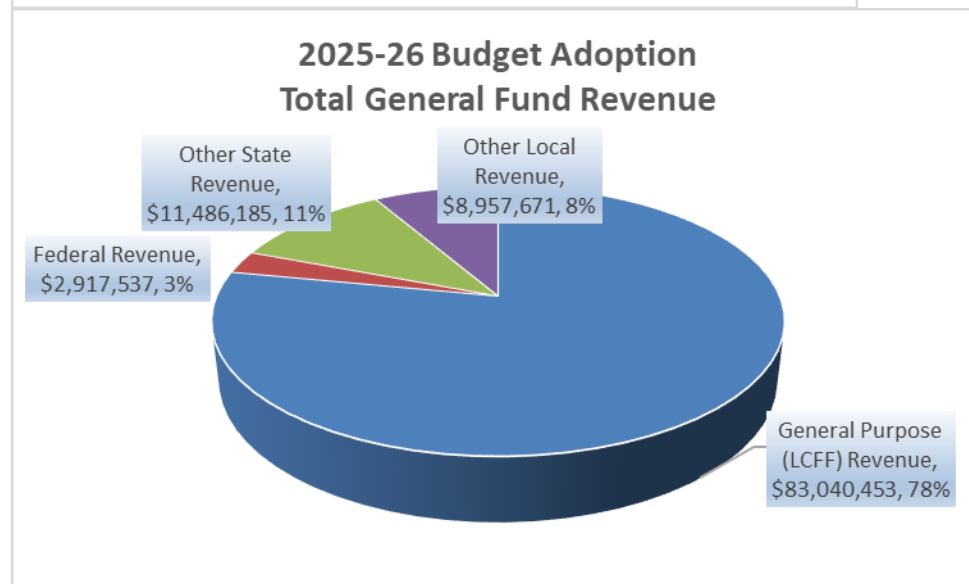
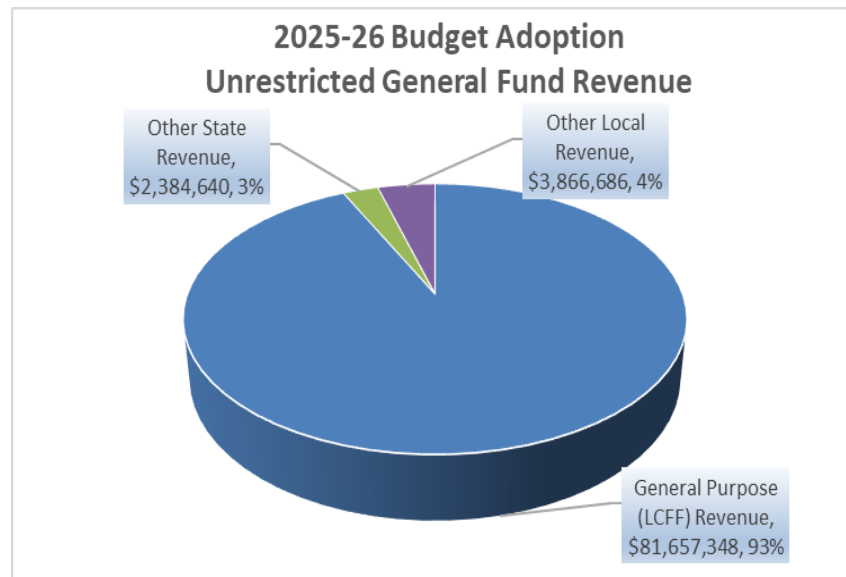
2025-26 Cotati-Rohnert Park Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 6,189.48 (excludes COE ADA of 18.71).
- ❖ The district's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 53.47%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$191 per ADA for unrestricted purposes and \$82 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio regular "add-on" is \$3,077 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$39.09 for K-8 ADA and \$75.31 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

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

DESCRIPTION	Unrestricted	Combined
General Purpose (LCFF) Revenue	\$81,657,348	\$83,040,453
Federal Revenue	\$0	\$2,917,537
Other State Revenue	\$2,384,640	\$11,486,185
Other Local Revenue	\$3,866,686	\$8,957,671
TOTAL	\$87,908,674	\$106,401,846



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are budgeted for in 2025-26. The amounts will be revised throughout the year based on information received from the State.

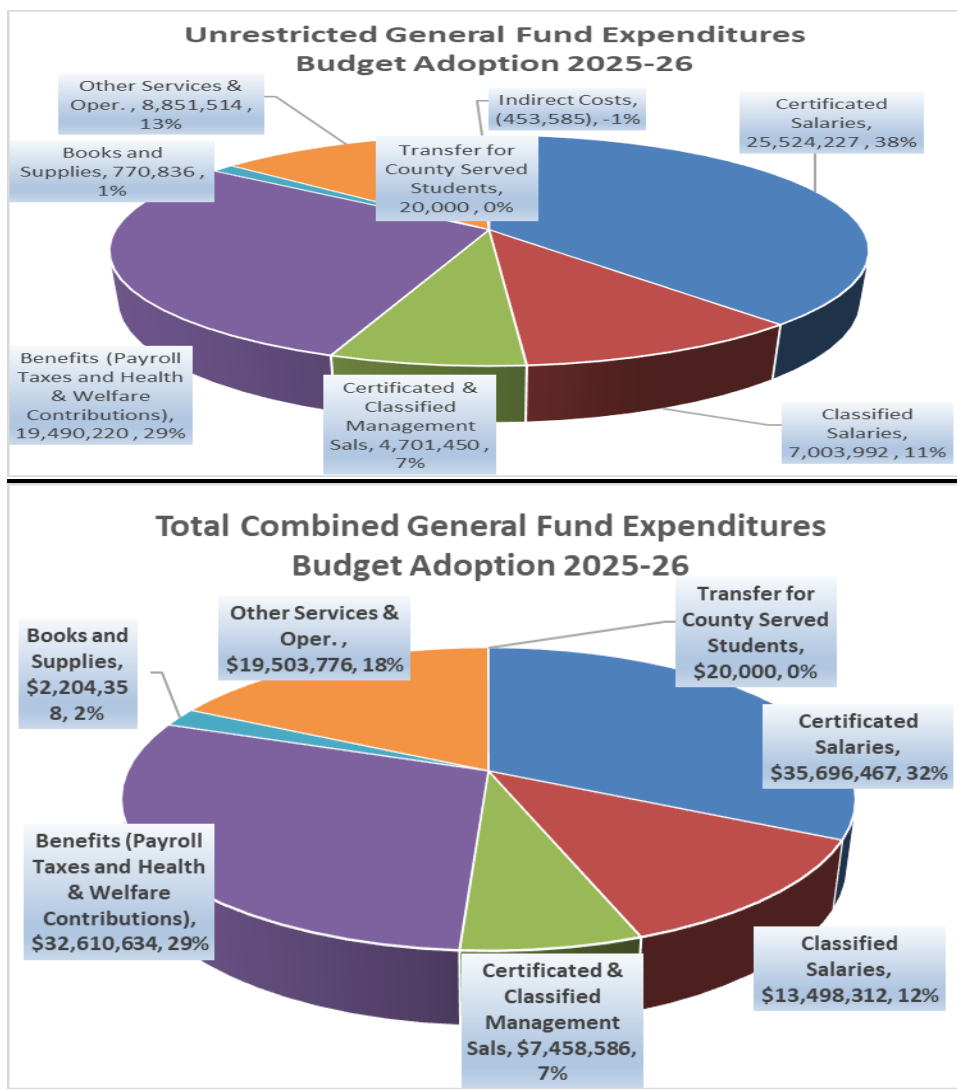
Education Protection Account (EPA)	
Budget Adoption	
Fiscal Year Ending June 30, 2026	
EPA Revenues:	
Estimated EPA Funds	\$ 12,858,258
EPA Expenditures:	
Certificated Instructional Salaries	\$ 10,536,101
Certificated Instructional Benefits	\$ 2,322,157
Total	\$ 12,858,258

Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 86% of the district's unrestricted budget, and approximately 80% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	25,524,227	\$35,696,467
Classified Salaries	7,003,992	\$13,498,312
Certificated & Classified Management Sals	4,701,450	\$7,458,586
Benefits (Payroll Taxes and Health & Welfare Contributions)	19,490,220	\$32,610,634
Books and Supplies	770,836	\$2,204,358
Other Services & Oper.	8,851,514	\$19,503,776
Transfer for County Served Students	20,000	\$20,000
Equipment > \$5,000	0	\$0
Indirect Costs	(453,585)	\$0
TOTAL	65,908,654	\$110,992,133

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

CRPUSD Contributions to Restricted	Amount
Special Ed IDEA	20,618,026
Routine Restricted Maintenance	2,228,340
Total Contributions	22,846,366

General Fund Summary

The district's 2025-26 Unrestricted General Fund projects a total operating deficit of \$846,346 resulting in an estimated ending fund balance of \$1.9million. The components of the District's fund balance are as follows: revolving cash & other nonspendables- \$12,391; restricted programs - \$3,909,791

CRPUSD Budget Adoption 2025-26			
Description	Unrestricted	Restricted	Total
Total Revenues	87,908,674	18,493,172	106,401,846
Total Expenditures	65,908,654	45,083,479	110,992,133
Excess/(Deficiency)	22,000,020	(26,590,307)	(4,590,287)
Transfer to RRMA & SpEd	(22,846,366)	22,846,366	0
Transfer from FD 40 to RRMA		1,000,000	1,000,000
Net Increase/(Decrease)	(846,346)	(2,743,941)	(3,590,287)
Beginning Fund Balance	2,776,343	6,649,732	9,426,075
FD 01 Ending Fund Balance	1,929,997	3,905,791	5,835,788
FD 17 Special Reserve	3,871,938		
Reserve Percentage	5%		

Cash Flow

After reflecting the proposed June 2026 cash deferral, the district is anticipating having positive monthly cash balances during the 2025-26 school year. Cash is always closely monitored in order to ensure the district is liquid to satisfy its obligations.

Fund Summaries

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

All Funds of the Cotati - Rohnert Park Unified School District			
Fund Number and Description	Fund Balance July 1, 2025	Est. Current Year Activity	Fund Balance June 30, 2026
01 General Fund	\$9,426,075	(\$3,590,287)	\$5,835,788
13 Cafeteria	\$2,959,947	\$335,752	\$3,295,699
17 Special Reserve Fund	\$3,771,938	\$100,000	\$3,871,938
21 Building Funds	\$22,731,342	(\$135,967)	\$22,595,375
25 Capital Facilities Fund	\$5,383,133	\$58,162	\$5,441,295
40 Special Reserve for Capital Outlay	\$667,881	\$5,000	\$672,881

Multivear Projection

General Planning Factors:

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

<i>Planning Factor</i>	2024-25	2025-26	2026-27	2027-28
Dept of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%
STRS Employer Rates	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates	27.05%	26.81%	26.90%	27.80%
SUI Employer Rates	0.05%	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$191	\$191	\$191	\$191
Lottery – Prop. 20 per ADA	\$82	\$82	\$82	\$82
Universal TK/ADA w/o 10:1 Ratio Add-On OR Universal TK/ADA w/ 10:1 Ratio Add-On	\$3,077	\$3,148	\$3,243	\$3,354
Mandate Block Grant for Districts: K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65
Mandate Block Grant for Districts: 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23
Mandate Block Grant for Charters: K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86
Mandate Block Grant for Charters: 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

Per enrollment trends, the district shows an increase in its enrollment in the budget year and then flat for the next two years as we are at near capacity at all of our sites. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Entitlement as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 1.5% each year. Restricted certificated salaries include a reduction of 5 certificated positions in 2026-27 due to their funding being one-time expiring funds. Classified step costs are expected to increase by 1.5% each year. Restricted classified salaries include a reduction of 15.75 classified positions in 2026-27 due to their funding being one-time expiring funds.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the discussion provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to decrease for 2026-27 primarily due to the spending down of previously received one-time restricted funding. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to decrease for 2026-27 due to program adjustments noted above and remain constant thereafter. Contributions to restricted programs are expected to increase in the outyears of the budget mainly for Special Education which is the main restricted program that receives support from the unrestricted general fund.

Estimated Ending Fund Balances:

During 2026-27, the district estimates that the Unrestricted General Fund is projected to **deficit** spend by **\$394,037** resulting in an ending General Fund balance of approximately \$1.535 million.

During 2027-28, the district estimates that the Unrestricted General Fund is projected to have a surplus of \$72,424 resulting in an ending General Fund balance of \$1.6 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of 3% percent of total General Fund outgo:

2025-26 Budget Adoption Multi-Year Projection (Unrestricted General Fund)			
Description	2025-26 Budget	Projected 2026-27	Projected 2027-28
Total Revenues	87,908,674	91,022,787	94,080,610
Total Expenditures	65,908,654	67,450,514	68,903,322
Excess/(Deficiency)	22,000,020	23,572,273	25,177,288
Transfer to RRMA & SpEd	(22,846,366)	(23,966,310)	(25,104,854)
Surplus/(Deficit) (Total Rev - Total Exp)	(846,346)	(394,037)	72,434
Add: Beginning Fund Balance	2,776,343	1,929,997	1,535,960
FD 01 Unrestricted Ending Fund Balance	1,929,997	1,535,960	1,608,394
Special Reserve - Fund 17	3,871,938	3,971,938	4,011,938
AB 1200 Reserve Percentage	5%	5%	5%

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the district is projecting to be able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the district will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the district remains fiscally solvent.

SECTION II.

CERTIFICATIONS

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.

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: Cotati-Rohnert Park Unified School Dist.

Date: June 6, 2025

Adoption Date: June 17, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____

Title: _____

Public Hearing:

Place: Rancho Cotate High School

Date: June 10, 2025

Time: 5:50 PM

Contact person for additional information on the budget reports:

Name: John Bartolome

Title: Chief Financial Officer

Telephone: 707-792-4705

E-mail: john_bartolome@crpusd.org

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	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 n/a n/a n/a	
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)	 n/a	X 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:		
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?		
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

49 73882 0000000
Form CB
G8BGADHR23(2025-26)

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

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 10, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Title:

For additional information on this certification, please contact:

Name: John Bartolome

Title: Chief Business Officer

Telephone: 707-792-4705

E-mail: john_bartolome@crpusd.org

SECTION III.

GENERAL FUND – FORM 01

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	76,001,340.00	1,352,009.00	77,353,349.00	81,657,348.00	1,383,105.00	83,040,453.00	7.4%
2) Federal Revenue		8100-8299	0.00	3,070,730.00	3,070,730.00	0.00	2,917,537.00	2,917,537.00	-5.0%
3) Other State Revenue		8300-8599	2,304,131.00	9,817,292.00	12,121,423.00	2,384,640.00	9,101,545.00	11,486,185.00	-5.2%
4) Other Local Revenue		8600-8799	4,447,986.00	6,121,899.16	10,569,885.16	3,866,686.00	5,090,985.00	8,957,671.00	-15.3%
5) TOTAL, REVENUES			82,753,457.00	20,361,930.16	103,115,387.16	87,908,674.00	18,493,172.00	106,401,846.00	3.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	28,818,510.20	10,713,242.35	39,531,752.55	29,403,781.00	11,851,393.00	41,255,174.00	4.4%
2) Classified Salaries		2000-2999	7,578,341.43	6,552,448.02	14,130,789.45	7,825,888.00	7,572,303.00	15,398,191.00	9.0%
3) Employee Benefits		3000-3999	18,824,964.58	12,237,827.61	31,062,792.19	19,490,220.00	13,120,414.00	32,610,634.00	5.0%
4) Books and Supplies		4000-4999	786,128.38	3,995,413.87	4,781,542.25	770,836.00	1,433,522.00	2,204,358.00	-53.9%
5) Services and Other Operating Expenditures		5000-5999	8,756,929.50	12,463,435.06	21,220,364.56	8,851,514.00	10,652,262.00	19,503,776.00	-8.1%
6) Capital Outlay		6000-6999	0.00	1,529,057.75	1,529,057.75	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,417.00 0.00	0.00	49,417.00	20,000.00	0.00	20,000.00	-59.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(465,325.00)	465,325.00	0.00	(453,585.00)	453,585.00	0.00	0.0%
9) TOTAL, EXPENDITURES			64,348,966.09	47,956,749.66	112,305,715.75	65,908,654.00	45,083,479.00	110,992,133.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,404,490.91	(27,594,819.50)	(9,190,328.59)	22,000,020.00	(26,590,307.00)	(4,590,287.00)	-50.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	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	(21,019,815.00)	21,019,815.00	0.00	(22,846,366.00)	22,846,366.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,019,815.00)	22,019,815.00	1,000,000.00	(22,846,366.00)	23,846,366.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,615,324.09)	(5,575,004.50)	(8,190,328.59)	(846,346.00)	(2,743,941.00)	(3,590,287.00)	-56.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,391,667.18	12,224,736.40	17,616,403.58	2,776,343.09	6,649,731.90	9,426,074.99	-46.5%
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)			5,391,667.18	12,224,736.40	17,616,403.58	2,776,343.09	6,649,731.90	9,426,074.99	-46.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,391,667.18	12,224,736.40	17,616,403.58	2,776,343.09	6,649,731.90	9,426,074.99	-46.5%
2) Ending Balance, June 30 (E + F1e)			2,776,343.09	6,649,731.90	9,426,074.99	1,929,997.09	3,905,790.90	5,835,787.99	-38.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,649,731.90	6,649,731.90	0.00	3,905,790.90	3,905,790.90	-41.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,771,343.09	0.00	2,771,343.09	1,929,997.09	0.00	1,929,997.09	-30.4%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,857,988.37	(12,860,015.83)	16,997,972.54				
1) Fair Value Adjustment to Cash in County Treasury		9111	(298,232.00)	0.00	(298,232.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,831.11	0.00	1,831.11				
4) Due from Grantor Government		9290	0.00	1,394,164.14	1,394,164.14				
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	7,491.00	0.00	7,491.00				

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)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			29,574,078.48	(11,465,851.69)	18,108,226.79				
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	892,549.48	79,401.31	971,950.79				
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			892,549.48	79,401.31	971,950.79				
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)			28,681,529.00	(11,545,253.00)	17,136,276.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	33,189,905.00	0.00	33,189,905.00	36,194,738.00	0.00	36,194,738.00	9.1%
Education Protection Account State Aid - Current Year		8012	8,008,133.00	0.00	8,008,133.00	12,858,258.00	0.00	12,858,258.00	60.6%
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	157,629.00	0.00	157,629.00	157,629.00	0.00	157,629.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	28,178,742.00	0.00	28,178,742.00	28,883,211.00	0.00	28,883,211.00	2.5%
Unsecured Roll Taxes		8042	1,145,502.00	0.00	1,145,502.00	699,583.00	0.00	699,583.00	-38.9%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,148,200.00	0.00	1,148,200.00	1,339,734.00	0.00	1,339,734.00	16.7%
Education Revenue Augmentation Fund (ERAF)		8045	3,821,902.00	0.00	3,821,902.00	3,496,286.00	0.00	3,496,286.00	-8.5%

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

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	2,598,306.00	0.00	2,598,306.00	403,000.00	0.00	403,000.00	-84.5%
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			78,248,319.00	0.00	78,248,319.00	84,032,439.00	0.00	84,032,439.00	7.4%
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	(2,246,979.00)	0.00	(2,246,979.00)	(2,375,091.00)	0.00	(2,375,091.00)	5.7%
Property Taxes Transfers		8097	0.00	1,352,009.00	1,352,009.00	0.00	1,383,105.00	1,383,105.00	2.3%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			76,001,340.00	1,352,009.00	77,353,349.00	81,657,348.00	1,383,105.00	83,040,453.00	7.4%
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	1,400,665.00	1,400,665.00	0.00	1,432,881.00	1,432,881.00	2.3%
Special Education Discretionary Grants		8182	0.00	130,386.00	130,386.00	0.00	130,386.00	130,386.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		957,352.00	957,352.00		861,398.00	861,398.00	-10.0%
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		153,445.00	153,445.00		153,445.00	153,445.00	0.0%
Title III, Immigrant Student Program	4201	8290		50,965.00	50,965.00		20,001.00	20,001.00	-60.8%
Title III, English Learner Program	4203	8290		188,181.00	188,181.00		197,183.00	197,183.00	4.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description			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		77,751.00	77,751.00		75,766.00	75,766.00	-2.6%
Career and Technical Education	3500-3599	8290		46,477.00	46,477.00		46,477.00	46,477.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	65,508.00	65,508.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	3,070,730.00	3,070,730.00	0.00	2,917,537.00	2,917,537.00	-5.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	286,284.00	0.00	286,284.00	292,868.00	0.00	292,868.00	2.3%
Lottery - Unrestricted and Instructional Materials		8560	1,191,185.00	536,953.00	1,728,138.00	1,225,000.00	500,000.00	1,725,000.00	-0.2%
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		2,174,451.00	2,174,451.00		2,309,418.00	2,309,418.00	6.2%
After School Education and Safety (ASES)	6010	8590		305,224.00	305,224.00		305,224.00	305,224.00	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		864,848.00	864,848.00		865,186.00	865,186.00	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	826,662.00	5,935,816.00	6,762,478.00	866,772.00	5,121,717.00	5,988,489.00	-11.4%
TOTAL, OTHER STATE REVENUE			2,304,131.00	9,817,292.00	12,121,423.00	2,384,640.00	9,101,545.00	11,486,185.00	-5.2%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	1,342,000.00	0.00	1,342,000.00	1,345,000.00	0.00	1,345,000.00	0.2%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	166,291.00	0.00	166,291.00	170,000.00	0.00	170,000.00	2.2%
Interest		8660	501,198.00	0.00	501,198.00	350,000.00	0.00	350,000.00	-30.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	37,932.00	0.00	37,932.00	40,000.00	0.00	40,000.00	5.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,400,565.00	2,351,310.16	4,751,875.16	1,961,686.00	1,233,673.00	3,195,359.00	-32.8%

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		3,770,589.00	3,770,589.00		3,857,312.00	3,857,312.00	2.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,447,986.00	6,121,899.16	10,569,885.16	3,866,686.00	5,090,985.00	8,957,671.00	-15.3%
TOTAL, REVENUES			82,753,457.00	20,361,930.16	103,115,387.16	87,908,674.00	18,493,172.00	106,401,846.00	3.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,768,308.20	6,284,015.31	29,052,323.51	23,187,357.00	6,688,674.00	29,876,031.00	2.8%
Certificated Pupil Support Salaries		1200	2,317,631.00	1,046,401.00	3,364,032.00	2,223,233.00	1,384,659.00	3,607,892.00	7.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,621,887.00	1,518,403.04	5,140,290.04	3,879,554.00	1,679,153.00	5,558,707.00	8.1%
Other Certificated Salaries		1900	110,684.00	1,864,423.00	1,975,107.00	113,637.00	2,098,907.00	2,212,544.00	12.0%
TOTAL, CERTIFICATED SALARIES			28,818,510.20	10,713,242.35	39,531,752.55	29,403,781.00	11,851,393.00	41,255,174.00	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	690,132.00	3,804,494.75	4,494,626.75	790,859.00	4,531,773.00	5,322,632.00	18.4%
Classified Support Salaries		2200	2,252,335.00	1,007,903.87	3,260,238.87	2,436,980.00	1,324,824.00	3,761,804.00	15.4%
Classified Supervisors' and Administrators' Salaries		2300	808,055.00	1,119,465.00	1,927,520.00	821,896.00	1,077,983.00	1,899,879.00	-1.4%
Clerical, Technical and Office Salaries		2400	2,879,564.43	590,009.00	3,469,573.43	2,871,819.00	634,223.00	3,506,042.00	1.1%
Other Classified Salaries		2900	948,255.00	30,575.40	978,830.40	904,334.00	3,500.00	907,834.00	-7.3%
TOTAL, CLASSIFIED SALARIES			7,578,341.43	6,552,448.02	14,130,789.45	7,825,888.00	7,572,303.00	15,398,191.00	9.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,383,153.41	5,263,099.36	10,646,252.77	5,561,177.00	5,569,657.00	11,130,834.00	4.6%
PERS		3201-3202	1,849,877.00	1,731,866.85	3,581,743.85	2,042,763.00	1,997,116.00	4,039,879.00	12.8%

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	987,228.30	655,628.08	1,642,856.38	1,002,381.00	764,292.00	1,766,673.00	7.5%
Unemployment Insurance		3401-3402	9,325,585.00	4,330,421.64	13,656,006.64	9,532,141.00	4,500,816.00	14,032,957.00	2.8%
Workers' Compensation		3501-3502	18,705.05	8,376.39	27,081.44	18,136.00	9,469.00	27,605.00	1.9%
OPEB, Allocated		3601-3602	527,041.90	248,435.29	775,477.19	537,265.00	279,064.00	816,329.00	5.3%
OPEB, Active Employees		3701-3702	733,373.92	0.00	733,373.92	796,357.00	0.00	796,357.00	8.6%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,824,964.58	12,237,827.61	31,062,792.19	19,490,220.00	13,120,414.00	32,610,634.00	5.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	581,769.10	581,769.10	0.00	17,000.00	17,000.00	-97.1%
Books and Other Reference Materials		4200	3,731.00	56,964.47	60,695.47	5,713.00	4,000.00	9,713.00	-84.0%
Materials and Supplies		4300	737,722.82	3,178,881.51	3,916,604.33	719,492.00	1,298,906.00	2,018,398.00	-48.5%
Noncapitalized Equipment		4400	44,674.56	177,798.79	222,473.35	45,631.00	113,616.00	159,247.00	-28.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			786,128.38	3,995,413.87	4,781,542.25	770,836.00	1,433,522.00	2,204,358.00	-53.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	7,184,779.00	7,184,779.00	0.00	6,666,725.00	6,666,725.00	-7.2%
Travel and Conferences		5200	130,534.21	150,765.26	281,299.47	106,094.00	100,074.00	206,168.00	-26.7%
Dues and Memberships		5300	50,157.29	8,875.00	59,032.29	48,322.00	800.00	49,122.00	-16.8%
Insurance		5400 - 5450	1,140,105.00	6,000.00	1,146,105.00	1,142,604.00	6,000.00	1,148,604.00	0.2%
Operations and Housekeeping Services		5500	2,566,768.00	17,100.00	2,583,868.00	2,675,828.00	17,500.00	2,693,328.00	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,013.57	595,525.91	770,539.48	172,577.00	602,049.00	774,626.00	0.5%
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	(15,000.00)	0.00	(15,000.00)	(15,000.00)	0.00	(15,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,408,921.43	4,490,298.89	8,899,220.32	4,415,705.00	3,249,745.00	7,665,450.00	-13.9%
Communications		5900	300,430.00	10,091.00	310,521.00	305,384.00	9,369.00	314,753.00	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,756,929.50	12,463,435.06	21,220,364.56	8,851,514.00	10,652,262.00	19,503,776.00	-8.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	734,221.00	734,221.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	794,836.75	794,836.75	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,529,057.75	1,529,057.75	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,162.00	0.00	8,162.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	41,255.00	0.00	41,255.00	20,000.00	0.00	20,000.00	-51.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,417.00	0.00	49,417.00	20,000.00	0.00	20,000.00	-59.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(465,325.00)	465,325.00	0.00	(453,585.00)	453,585.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(465,325.00)	465,325.00	0.00	(453,585.00)	453,585.00	0.00	0.0%
TOTAL, EXPENDITURES			64,348,966.09	47,956,749.66	112,305,715.75	65,908,654.00	45,083,479.00	110,992,133.00	-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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	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	(21,019,815.00)	21,019,815.00	0.00	(22,846,366.00)	22,846,366.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,019,815.00)	21,019,815.00	0.00	(22,846,366.00)	22,846,366.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(21,019,815.00)	22,019,815.00	1,000,000.00	(22,846,366.00)	23,846,366.00	1,000,000.00	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	76,001,340.00	1,352,009.00	77,353,349.00	81,657,348.00	1,383,105.00	83,040,453.00	7.4%
2) Federal Revenue		8100-8299	0.00	3,070,730.00	3,070,730.00	0.00	2,917,537.00	2,917,537.00	-5.0%
3) Other State Revenue		8300-8599	2,304,131.00	9,817,292.00	12,121,423.00	2,384,640.00	9,101,545.00	11,486,185.00	-5.2%
4) Other Local Revenue		8600-8799	4,447,986.00	6,121,899.16	10,569,885.16	3,866,686.00	5,090,985.00	8,957,671.00	-15.3%
5) TOTAL, REVENUES			82,753,457.00	20,361,930.16	103,115,387.16	87,908,674.00	18,493,172.00	106,401,846.00	3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	36,841,200.68	31,614,900.21	68,456,100.89	37,548,723.00	29,482,754.00	67,031,477.00	-2.1%
2) Instruction - Related Services	2000-2999		7,739,712.52	4,516,119.51	12,255,832.03	8,017,306.00	4,385,555.00	12,402,861.00	1.2%
3) Pupil Services	3000-3999		7,134,056.83	7,406,290.29	14,540,347.12	7,460,084.00	7,675,502.00	15,135,586.00	4.1%
4) Ancillary Services	4000-4999		592,057.24	144,472.29	736,529.53	634,852.00	5,146.00	639,998.00	-13.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,721,640.29	518,529.00	6,240,169.29	5,672,838.00	501,789.00	6,174,627.00	-1.1%
8) Plant Services	8000-8999		6,270,881.53	3,756,438.36	10,027,319.89	6,554,851.00	3,032,733.00	9,587,584.00	-4.4%
9) Other Outgo	9000-9999		49,417.00	0.00	49,417.00	20,000.00	0.00	20,000.00	-59.5%
10) TOTAL, EXPENDITURES			64,348,966.09	47,956,749.66	112,305,715.75	65,908,654.00	45,083,479.00	110,992,133.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,404,490.91	(27,594,819.50)	(9,190,328.59)	22,000,020.00	(26,590,307.00)	(4,590,287.00)	-50.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	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	(21,019,815.00)	21,019,815.00	0.00	(22,846,366.00)	22,846,366.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,019,815.00)	22,019,815.00	1,000,000.00	(22,846,366.00)	23,846,366.00	1,000,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,615,324.09)	(5,575,004.50)	(8,190,328.59)	(846,346.00)	(2,743,941.00)	(3,590,287.00)	-56.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,391,667.18	12,224,736.40	17,616,403.58	2,776,343.09	6,649,731.90	9,426,074.99	-46.5%

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)			5,391,667.18	12,224,736.40	17,616,403.58	2,776,343.09	6,649,731.90	9,426,074.99	-46.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,391,667.18	12,224,736.40	17,616,403.58	2,776,343.09	6,649,731.90	9,426,074.99	-46.5%
2) Ending Balance, June 30 (E + F1e)			2,776,343.09	6,649,731.90	9,426,074.99	1,929,997.09	3,905,790.90	5,835,787.99	-38.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,649,731.90	6,649,731.90	0.00	3,905,790.90	3,905,790.90	-41.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,771,343.09	0.00	2,771,343.09	1,929,997.09	0.00	1,929,997.09	-30.4%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	534,155.39	.39
6300	Lottery: Instructional Materials	191,510.10	579,090.10
6383	Golden State Pathways Program	319,571.00	206,779.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,615,269.43	103,725.43
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	30,337.72	.72
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	.33	.33
7311	Classified School Employee Professional Development Block Grant	23,266.67	23,266.67
7399	LCFF Equity Multiplier	50,000.00	50,000.00
7412	A-G Access/Success Grant	61,797.84	.84
7435	Learning Recovery Emergency Block Grant	662,583.23	.23
7810	Other Restricted State	44,521.03	.03
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	524,094.74	667,483.74
9010	Other Restricted Local	2,592,624.42	2,275,443.42
Total, Restricted Balance		6,649,731.90	3,905,790.90

SECTION IV.

OTHER FUNDS

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 (AS - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Intertund 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	514,035.87	514,035.87	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,035.87	514,035.87	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,035.87	514,035.87	0.0%
2) Ending Balance, June 30 (E + F1e)			514,035.87	514,035.87	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	514,035.87	514,035.87	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	514,035.87		
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			514,035.87		
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 Granto, 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)			514,035.87		
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) LC FF 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 (AS - 89)			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	514,035.87	514,035.87	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 • Audited (F1a + F1b)			514,035.87	514,035.87	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,035.87	514,035.87	0.0%
2) Ending Balance, June 30 (E + F1e)			514,035.87	514,035.87	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	514,035.87	514,035.87	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	514,035.87	514,035.87
Total, Restricted Balance		514,035.87	514,035.87

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	425,157.00	New
3) Other State Revenue		8300-8599	0.00	314,065.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	739,222.00	New
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	739,222.00	New
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	739,222.00	New
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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,909.00		
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			43,909.00		
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)			43,909.00		
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	425,157.00	New
TOTAL, FEDERAL REVENUE			0.00	425,157.00	New
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	0.00	314,065.00	New
Arts and Music in Schools (Prop 28)	6770	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	314,065.00	New
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	739,222.00	New
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	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%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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%
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	0.00	739,222.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	739,222.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	739,222.00	New
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	425,157.00	New
3) Other State Revenue		8300-8599	0.00	314,065.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	739,222.00	New
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	739,222.00	New
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	739,222.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,747,763.87	1,730,000.00	-1.0%
3) Other State Revenue		8300-8599	1,856,771.00	1,856,771.00	0.0%
4) Other Local Revenue		8600-8799	267,035.00	260,000.00	-2.6%
5) TOTAL, REVENUES			3,871,569.87	3,846,771.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,049,326.00	1,077,967.00	2.7%
3) Employee Benefits		3000-3999	409,030.00	427,325.00	4.5%
4) Books and Supplies		4000-4999	50,500.00	40,500.00	-19.8%
5) Services and Other Operating Expenditures		5000-5999	1,865,161.09	1,965,227.00	5.4%
6) Capital Outlay		6000-6999	119,021.00	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			3,493,038.09	3,511,019.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			378,531.78	335,752.00	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,531.78	335,752.00	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,581,415.04	2,959,946.82	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,581,415.04	2,959,946.82	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,581,415.04	2,959,946.82	14.7%
2) Ending Balance, June 30 (E + F1e)			2,959,946.82	3,295,698.82	11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,926,900.35	3,295,698.82	12.6%
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	2,716,458.65		
1) Fair Value Adjustment to Cash In County Treasury		9111	(33,235.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	200.00		
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	32,846.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,716,270.12		
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	(0.64)		
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			(0.64)		
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)			2,716,270.76		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,747,763.87	1,730,000.00	-1.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,747,763.87	1,730,000.00	-1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,856,771.00	1,856,771.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,856,771.00	1,856,771.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	(262.00)	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	68,909.00	50,000.00	-27.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	198,388.00	210,000.00	5.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,035.00	260,000.00	-2.6%
TOTAL, REVENUES			3,871,569.87	3,846,771.00	-0.6%
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	886,933.00	924,103.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	90,455.00	88,766.00	-1.9%
Clerical, Technical and Office Salaries		2400	71,938.00	65,098.00	-9.5%
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			1,049,326.00	1,077,967.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	141,188.00	148,768.00	5.4%
OASDI/Medicare/ Alternative		3301-3302	78,819.00	81,436.00	3.3%
Health and Welfare Benefits		3401-3402	173,235.00	181,057.00	4.5%
Unemployment Insurance		3501-3502	512.00	533.00	4.1%
Workers' Compensation		3601-3602	15,276.00	15,531.00	1.7%
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			409,030.00	427,325.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	40,000.00	-20.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	500.00	500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,500.00	40,500.00	-19.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,745,579.09	1,856,477.00	6.4%
Travel and Conferences		5200	1,500.00	1,000.00	-33.3%
Dues and Memberships		5300	640.00	500.00	-21.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,650.00	1,650.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	52,513.00	48,000.00	-8.6%
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	61,529.00	57,000.00	-7.4%
Communications		5900	1,750.00	600.00	-65.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,865,161.09	1,965,227.00	5.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	119,021.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			119,021.00	0.00	-100.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO- TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,493,038.09	3,511,019.00	0.5%
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	1,747,763.87	1,730,000.00	-1.0%
3) Other State Revenue		8300-8599	1,856,771.00	1,856,771.00	0.0%
4) Other Local Revenue		8600-8799	267,035.00	260,000.00	-2.6%
5) TOTAL, REVENUES			3,871,569.87	3,846,771.00	-0.6%
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		3,491,388.09	3,509,369.00	0.5%
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		1,650.00	1,650.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,493,038.09	3,511,019.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5. B10)			378,531.78	335,752.00	-11.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,531.78	335,752.00	-11.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,581,415.04	2,959,946.82	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,581,415.04	2,959,946.82	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,581,415.04	2,959,946.82	14.7%
2) Ending Balance, June 30 (E + F1e)			2,959,946.82	3,295,698.82	11.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	32,846.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,926,900.35	3,295,698.82	12.6%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,825,078.64	3,193,877.11
7033	Child Nutrition: School Food Best Practices Apportionment	101,821.71	101,821.71
Total, Restricted Balance		2,926,900.35	3,295,698.82

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	108,521.00	100,000.00	-7.9%
5) TOTAL, REVENUES			108,521.00	100,000.00	-7.9%
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)			108,521.00	100,000.00	-7.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			108,521.00	100,000.00	-7.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,663,416.97	3,771,937.97	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,663,416.97	3,771,937.97	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,663,416.97	3,771,937.97	3.0%
2) Ending Balance, June 30 (E + F1e)			3,771,937.97	3,871,937.97	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,771,937.97	3,871,937.97	2.7%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	3,824,090.18		
1) Fair Value Adjustment to Cash In County Treasury		9111	(52,152.00)		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,771,938.18		
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)			3,771,938.18		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	108,521.00	100,000.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			108,521.00	100,000.00	-7.9%
TOTAL, REVENUES			108,521.00	100,000.00	-7.9%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a. b + C. d + e)			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	108,521.00	100,000.00	-7.9%
5) TOTAL, REVENUES			108,521.00	100,000.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			108,521.00	100,000.00	-7.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			108,521.00	100,000.00	-7.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,663,416.97	3,771,937.97	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,663,416.97	3,771,937.97	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,663,416.97	3,771,937.97	3.0%
2) Ending Balance, June 30 (E + F1e)			3,771,937.97	3,871,937.97	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,771,937.97	3,871,937.97	2.7%

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	59,243.00	0.00	-100.0%
5) TOTAL REVENUES			59,243.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,225.00	90,842.00	-0.4%
3) Employee Benefits		3000-3999	43,998.00	45,125.00	2.6%
4) Books and Supplies		4000-4999	648,765.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,171,750.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,088,372.00	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			4,054,110.00	135,967.00	-96.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)			(3,994,867.00)	(135,967.00)	-96.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	24,810,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,810,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,815,133.00	(135,967.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,976,209.60	22,791,342.60	1,053.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,976,209.60	22,791,342.60	1,053.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,976,209.60	22,791,342.60	1,053.3%
2) Ending Balance, June 30 (E + F1e)			22,791,342.60	22,655,375.60	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	22,791,342.60	22,655,375.60	-0.6%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	24,083,465.71		
1) Fair Value Adjustment to Cash In County Treasury		9111	(47,219.00)		
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			24,036,246.71		
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)			24,036,246.71		
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	59,243.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,243.00	0.00	-100.0%
TOTAL, REVENUES			59,243.00	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	91,225.00	90,842.00	-0.4%
TOTAL, CLASSIFIED SALARIES			91,225.00	90,842.00	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,220.00	23,014.00	-0.9%
OASDI/Medicare/ Alternative		3301-3302	6,494.00	6,737.00	3.7%
Health and Welfare Benefits		3401-3402	12,927.00	14,022.00	8.5%
Unemployment Insurance		3501-3502	44.00	44.00	0.0%
Workers' Compensation		3601-3602	1,313.00	1,308.00	-0.4%
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			43,998.00	45,125.00	2.6%
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	648,765.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			648,765.00	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	1,260,762.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	910,988.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,171,750.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	4,900.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	360,268.00	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	733,204.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,098,372.00	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			4,054,110.00	135,967.00	-96.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	24,810,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Tenn 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			24,810,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + d + e)			24,810,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,243.00	0.00	-100.0%
5) TOTAL, REVENUES			59,243.00	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		4,054,110.00	135,967.00	-96.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,054,110.00	135,967.00	-96.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,994,867.00)	(135,967.00)	-96.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	24,810,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,810,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,815,133.00	(135,967.00)	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,976,209.60	22,791,342.60	1,053.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,976,209.60	22,791,342.60	1,053.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,976,209.60	22,791,342.60	1,053.3%
2) Ending Balance, June 30 (E + F1e)			22,791,342.60	22,655,375.60	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	22,791,342.60	22,655,375.60	-0.6%

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	887,589.00	100,000.00	-88.7%
5) TOTAL REVENUES			887,589.00	100,000.00	-88.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,237.00	41,838.00	-3.2%
6) Capital Outlay		6000-6999	793,517.00	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			836,754.00	41,838.00	-95.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5. B9)			50,835.00	58,162.00	14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,835.00	58,162.00	14.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,332,297.45	5,383,132.45	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,332,297.45	5,383,132.45	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,332,297.45	5,383,132.45	1.0%
2) Ending Balance, June 30 (E + F1e)			5,383,132.45	5,441,294.45	1.1%
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	5,383,132.45	5,441,294.45	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	5,478,178.72		
1) Fair Value Adjustment to Cash In County Treasury		9111	(77,098.00)		
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			5,401,080.72		
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)			5,401,080.72		
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 Rot		8615	0.00	0.00	0.0%
Unsecured Rot		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	155,462.00	100,000.00	-35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	732,127.00	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			887,589.00	100,000.00	-88.7%
TOTAL, REVENUES			887,589.00	100,000.00	-88.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPES, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,338.00	17,338.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,899.00	9,500.00	-12.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,237.00	41,838.00	-3.2%
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	793,517.00	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			793,517.00	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			836,754.00	41,838.00	-95.0%
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 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	887,589.00	100,000.00	-88.7%
5) TOTAL, REVENUES			887,589.00	100,000.00	-88.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		25,899.00	24,500.00	-5.4%
8) Plant Services	8000-8999		810,855.00	17,338.00	-97.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			836,754.00	41,838.00	-95.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS -B10)			50,835.00	58,162.00	14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,835.00	58,162.00	14.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,332,297.45	5,383,132.45	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,332,297.45	5,383,132.45	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,332,297.45	5,383,132.45	1.0%
2) Ending Balance, June 30 (E + F1e)			5,383,132.45	5,441,294.45	1.1%
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	5,383,132.45	5,441,294.45	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	5,383,132.45	5,441,294.45
Total, Restricted Balance		5,383,132.45	5,441,294.45

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	1,602,137.00	1,005,000.00	-37.3%
5) TOTAL REVENUES			1,602,137.00	1,005,000.00	-37.3%
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	9,057.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	649,863.00	0.00	-100.0%
6) Capital Outlay		6000-6999	32,884.00	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			681,804.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS. B9)			910,333.00	1,005,000.00	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,667.00)	5,000.00	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	757,547.86	667,880.86	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			757,547.86	667,880.86	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			757,547.86	667,880.86	-11.8%
2) Ending Balance, June 30 (E + F1e)			667,880.86	672,880.86	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	573,880.62	578,880.62	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	94,000.24	94,000.24	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	778,566.72		
1) Fair Value Adjustment to Cash In County Treasury		9111	(9,758.00)		
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			768,808.72		
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)			768,808.72		
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	994,000.00	1,000,000.00	0.6%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,129.00	5,000.00	-78.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	585,008.00	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,602,137.00	1,005,000.00	-37.3%
TOTAL, REVENUES			1,602,137.00	1,005,000.00	-37.3%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	9,057.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,057.00	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	649,863.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			649,863.00	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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	32,884.00	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			32,884.00	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			691,804.00	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	1,000,000.00	1,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	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		2025-26 Budget	Percent Difference
			Estimated	Actuals		
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)				(1,000,000.00)	(1,000,000.00)	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	1,602,137.00	1,005,000.00	-37.3%
5) TOTAL, REVENUES			1,602,137.00	1,005,000.00	-37.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		691,804.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			691,804.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS -B10)			910,333.00	1,005,000.00	10.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.0%
E NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,667.00)	5,000.00	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	757,547.86	667,880.86	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			757,547.86	667,880.86	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			757,547.86	667,880.86	-11.8%
2) Ending Balance, June 30 (E + F1e)			667,880.86	672,880.86	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	573,880.62	578,880.62	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	94,000.24	94,000.24	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	573,880.62	578,880.62
Total, Restricted Balance		573,880.62	578,880.62

SECTION V.
OTHER FORMS

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)	5,942.64	5,942.64	5,942.64	6,189.48	6,189.48	6,189.48
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)	5,942.64	5,942.64	5,942.64	6,189.48	6,189.48	6,189.48
5. District Funded County Program ADA						
a. County Community Schools	1.03	1.03	1.03	1.03	1.03	1.03
b. Special Education-Special Day Class	16.00	16.00	16.00	16.00	16.00	16.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	1.68	1.68	1.68	1.68	1.68	1.68
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)	18.71	18.71	18.71	18.71	18.71	18.71
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,961.35	5,961.35	5,961.35	6,208.19	6,208.19	6,208.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Cotati-Rohnert Park Unified (73882) - 25-26 Budget		v.26.1c		PY3		v.26.1c		PY2					
LOCAL CONTROL FUNDING FORMULA						2022-23		2023-24					
LCFF ENTITLEMENT CALCULATION													
Calculation Factors		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
		13.26%		0.00%		47.00% 47.00%		8.22%		0.00%		47.53% 47.53%	
Prior Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3		1,697.04		\$ 9,166		\$ 953		\$ 951		\$ -		\$ 18,786,549	
Grades 4-6		1,207.43		9,304				875		\$ -		12,289,918	
Grades 7-8		881.73		9,580				901		\$ -		9,240,988	
Grades 9-12		1,925.42		11,102		289		1,071		\$ -		23,994,110	
Subtract Necessary Small School ADA and Funding		-		-		-		-		\$ -		-	
Total Base, Supplemental, and Concentration Grant		\$ 56,611,984		\$ 2,173,725		\$ 5,525,856		\$ -		\$ 64,311,565			
NSS Allowance		-		-		-		-		\$ -		-	
TOTAL BASE		5,711.62		\$ 56,611,984		\$ 2,173,725		\$ 5,525,856		\$ -		\$ 64,311,565	
ADD ONS:													
Targeted Instructional Improvement Block Grant										\$ 502,003		\$ 502,003	
Home-to-School Transportation (COLA added commencing 2023-24)										685,000		741,307	
Small School District Bus Replacement Program (COLA added commencing 2023-24)										-		-	
Transitional Kindergarten (Commencing 2022-23)		TK ADA		103.66		TK Add-on rate		\$ 2,813.00		291,596		467,954	
ECONOMIC RECOVERY TARGET PAYMENT										-		-	
LCFF Entitlement Before Adjustments										\$ 65,790,164		\$ 71,779,944	
Miscellaneous Adjustments										-		-	
ADJUSTED LCFF ENTITLEMENT										\$ 65,790,164		\$ 71,779,944	
Local Revenue (including RDA)										(34,618,274)		(36,706,607)	
Gross State Aid										\$ 31,171,890		\$ 35,073,337	
Education Protection Account Entitlement										(2,838,866)		(4,118,297)	
Net State Aid										\$ 28,333,024		\$ 30,955,040	
MINIMUM STATE AID CALCULATION													
				12-13 Rate		2022-23 ADA		N/A					
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,312.93		5,711.62		\$ 30,345,437		\$ 30,345,437		5,312.93		5,745.56	
2012-13 NSS Allowance (deficit)		\$ -				-		-		\$ -		-	
Minimum State Aid Adjustments						-		-		-		-	
Less Current Year Property Taxes/In-Lieu						(34,618,274)		(34,618,274)				(36,706,607)	
Less Education Protection Account Entitlement						(2,838,866)		(2,838,866)				(4,118,297)	
Subtotal State Aid for Historical RL/Charter General BG						\$ -		\$ -				\$ -	
Categorical Minimum State Aid						5,870,127		5,870,127				5,870,127	
Charter School Categorical Block Grant adjusted for ADA						-		-				-	
Minimum State Aid Guarantee Before Proration Factor						\$ 5,870,127		\$ 5,870,127				\$ 5,870,127	
Proration Factor												0.00%	
Minimum State Aid Guarantee						\$ 5,870,127		\$ 5,870,127				\$ 5,870,127	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-		-				-	
Minimum State Aid plus Property Taxes including RDA						-		-				-	
Offset						-		-				-	
Minimum State Aid Prior to Offset						-		-				-	
Total Minimum State Aid with Offset						-		-				-	
State Aid Before Additional State Aid						\$ 28,333,024		\$ 28,333,024				\$ 30,955,040	
ADDITIONAL STATE AID						\$ -		\$ -				\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 28,333,024		\$ 28,333,024				\$ 30,955,040	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						\$ 65,790,164						\$ 71,779,944	
Change Over Prior Year										9.10%		5,989,780	
LCFF Entitlement Per ADA (excluding Categorical MSA)						\$ 11,519						12,493	
Per-ADA Change Over Prior Year										8.46%		974	
Basic Aid Status (school districts only)						Non-Basic Aid		Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES													
						2022-23				Increase		2023-24	
State Aid						\$ 28,333,024		9.25%		2,622,016		\$ 30,955,040	
Education Protection Account						2,838,866						4,118,297	
Property Taxes Net of In-Lieu Transfers						34,618,274		6.03%		2,088,333		36,706,607	
Charter In-Lieu Taxes						-		0.00%		-		-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 65,790,164		7.16%		4,710,349		\$ 71,779,944	

Cotati-Rohnert Park Unified (73882) - 25-26 Budget										v.26.1c		PY1		v.26.1c		CY																			
LOCAL CONTROL FUNDING FORMULA										2024-25				2025-26																					
LCFF ENTITLEMENT CALCULATION																																			
										COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage															
Calculation Factors										1.07%		0.00%		51.32%		51.32%		2.30%		0.00%		53.47%		53.47%											
Current Year										ADA		Base		Grade Span		Supplemental		Concentration		Total		Current Year		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3										1,810.19	\$	10,025	\$	1,043	\$	1,136	\$	-	\$	22,091,594	1,883.50	\$	10,256	\$	1,067	\$	1,211	\$	-	\$	23,607,567				
Grades 4-6										1,277.87		10,177				1,045		-		14,339,704	1,340.07		10,411				1,113		-		15,443,439				
Grades 7-8										856.06		10,478				1,075		-		9,890,457	895.41		10,719				1,146		-		10,624,299				
Grades 9-12										2,017.23		12,144		316		1,279		-		27,714,510	2,089.21		12,423		323		1,363		-		29,476,784				
Subtract Necessary Small School ADA and Funding										-		-		-		-		-		-		-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant										\$	64,619,076	\$	2,525,473	\$	6,891,716	\$	-	\$	74,036,265	\$	68,820,801	\$	2,684,510	\$	7,646,778	\$	-	\$	79,152,089						
NSS Allowance											-		-		-		-		-		-		-		-		-		-		-				
TOTAL BASE										5,961.35	\$	64,619,076	\$	2,525,473	\$	6,891,716	\$	-	\$	74,036,265	6,208.19	\$	68,820,801	\$	2,684,510	\$	7,646,778	\$	-	\$	79,152,089				
ADD ONS:																																			
Targeted Instructional Improvement Block Grant																				\$ 502,003															
Home-to-School Transportation (COLA added commencing 2023-24)																				749,239															
Small School District Bus Replacement Program (COLA added commencing 2023-24)																				-															
Transitional Kindergarten (Commencing 2022-23)										TK ADA	231.99	TK Add-on rate	\$	3,077.00		713,833	TK ADA	284.58	TK Add-on rate	\$	4,346.00		1,236,785												
ECONOMIC RECOVERY TARGET PAYMENT																				-															
LCFF Entitlement Before Adjustments																				\$ 76,001,340															
Miscellaneous Adjustments																				-															
ADJUSTED LCFF ENTITLEMENT																				\$ 76,001,340															
Local Revenue (including RDA)																				(34,803,302)															
Gross State Aid																				\$ 41,198,038															
Education Protection Account Entitlement																				(8,008,133)															
Net State Aid																				\$ 33,189,905															
MINIMUM STATE AID CALCULATION																																			
										12-13 Rate		2024-25 ADA		N/A		12-13 Rate		2025-26 ADA		N/A															
2012-13 RL/Charter Gen BG adjusted for ADA										\$	5,312.93	5,961.35	\$	31,672,235	\$	5,312.93	6,208.19	\$	32,983,679																
2012-13 NSS Allowance (deficitied)										\$	-		-	\$	-		-																		
Minimum State Aid Adjustments																				-															
Less Current Year Property Taxes/In-Lieu																				(34,803,302)															
Less Education Protection Account Entitlement																				(8,008,133)															
Subtotal State Aid for Historical RL/Charter General BG																				\$ -															
Categorical Minimum State Aid																				5,870,127															
Charter School Categorical Block Grant adjusted for ADA																				-															
Minimum State Aid Guarantee Before Proration Factor																				\$ 5,870,127															
Proration Factor																				0.00%															
Minimum State Aid Guarantee																				\$ 5,870,127															
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																			
LCFF Entitlement																				-															
Minimum State Aid plus Property Taxes including RDA																				-															
Offset																				-															
Minimum State Aid Prior to Offset																				-															
Total Minimum State Aid with Offset																				-															
State Aid Before Additional State Aid																				\$ 33,189,905															
ADDITIONAL STATE AID																				\$ -															
LCFF State Aid, Adjusted for Minimum State Aid Guarantee																				\$ 33,189,905															
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler																				\$ 76,001,340															
Change Over Prior Year										5.88%		4,221,396				7.44%		5,656,008																	
LCFF Entitlement Per ADA (excluding Categorical MSA)																				12,749															
Per-ADA Change Over Prior Year										2.05%		256				3.17%		404																	
Basic Aid Status (school districts only)																				Non-Basic Aid															
LCFF SOURCES INCLUDING EXCESS TAXES																																			
										Increase		2024-25				Increase		2025-26																	
State Aid										7.22%	2,234,865		\$	33,189,905	9.05%	3,004,833		\$	36,194,738																
Education Protection Account																				8,008,133															
Property Taxes Net of In-Lieu Transfers										-5.19%	(1,903,305)												34,803,302												
Charter In-Lieu Taxes										0.00%	-												-												
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										0.46%	331,560		\$	76,001,340	1.06%	805,883		\$	81,657,348																

Cotati-Rohnert Park Unified (73882)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(1) UNIVERSAL ASSUMPTIONS									
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%			
Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%			
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ 2,813	\$ 3,044	\$ 3,077	\$ 4,346	\$ 4,477	\$ 4,630			
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**NEW CHARTER SCHOOLS**

New Charter School Name:

Year that charter starts operation (select from drop down list):

(a) TRANSFER OF IN-LIEU PROPERTY TAX**Note:** Charter schools should contact sponsoring district(s) for In-lieu estimate

I-4	In-Lieu of Property Tax	-	-	-					
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1, A-2, A-3	Enrollment	-	-	-	-	-			
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-	-	-			
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.

D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(d) AVERAGE DAILY ATTENDANCE (ADA)ADA used for the Transitional Kindergarten Add-on **ONLY**:

G-4	TK (NEW beginning 2022-23)	-	-	-					
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ADA used for Base, Supplemental and Concentration Grant Calculations:

Enter P2 Data - Note: Charter School ADA is always funded on current year

B-1	Grades TK-3	-	-	-					
B-2	Grades 4-6	-	-	-					
B-3	Grades 7-8	-	-	-					
B-4	Grades 9-12	-	-	-					
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-

Cotati-Rohnert Park Unified (73882)		2028-29	2029-30
(1) UNIVERSAL ASSUMPTIONS			
Supplemental Grant %		20.00%	20.00%
Concentration Grant (>55% population)		65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>		3.31%	3.24%
Statutory COLA		3.31%	3.24%
Augmentation/(COLA Suspension)		0.00%	0.00%
Base Grant Proration Factor (deficit)		0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)		\$ 4,783	\$ 4,938
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)		28.19204594%	28.19204594%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)		28.19204594%	28.19204594%
Local EPA Accrual		\$ -	\$ -
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF			
NEW CHARTER SCHOOLS			
(a) TRANSFER OF IN-LIEU PROPERTY TAX			
I-4	In-Lieu of Property Tax		
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)			
A-1, A-2, A-3	Enrollment		
B-1, B-2, B-3	Unduplicated Pupil Count		
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location			
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school is located in multiple districts, enter the percentage for each district.			
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)			
ADA used for the Transitional Kindergarten Add-on ONLY:			
G-4	TK (NEW beginning 2022-23)		
ADA used for Base, Supplemental and Concentration Grant Calculations:			
Enter P2 Data - Note: Charter School ADA is always funded on current year			
B-1	Grades TK-3		
B-2	Grades 4-6		
B-3	Grades 7-8		
B-4	Grades 9-12		
	SUBTOTAL ADA	-	-
	RATIO: ADA to Enrollment	-	-

Cotati-Rohnert Park Unified (73882)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-10	TK (Commencing in 2022-23)				103.66	153.73	231.99	284.58	284.58
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)								
	Grades TK-3	1,599.99	1,599.99	1,694.44	1,656.50	1,691.47	1,805.82	1,879.13	1,882.11
	Grades 4-6	1,183.67	1,183.67	1,199.62	1,158.63	1,196.31	1,270.84	1,333.04	1,319.20
	Grades 7-8	845.34	845.34	877.90	880.60	907.75	848.65	888.00	899.25
	Grades 9-12	1,734.87	1,734.87	1,871.00	1,819.64	1,885.83	1,977.13	2,049.11	2,060.28
	TOTAL CURRENT YEAR ADA	5,363.87	5,363.87	5,642.96	5,515.37	5,681.36	5,902.44	6,149.28	6,160.84
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)								
	Grades TK-3				1.10	1.10	2.12	2.12	2.12
	Grades 4-6				5.19	7.01	5.59	5.59	5.59
	Grades 7-8				3.50	2.33	5.24	5.24	5.24
	Grades 9-12				27.26	26.55	27.25	27.25	27.25
	TOTAL NPS-CDS (Annual)				37.05	36.99	40.20	40.20	40.20
E-2, E-3	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).								
	DISTRICT TOTAL				5,552.42	5,718.35	5,942.64	6,189.48	6,201.04
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)								
	Grades TK-3				1.50	1.72	2.25	2.25	2.25
	Grades 4-6				2.62	1.88	1.44	1.44	1.44
	Grades 7-8				0.33	1.49	2.17	2.17	2.17
	Grades 9-12				27.16	22.12	12.85	12.85	12.85
	COUNTY TOTAL				31.61	27.21	18.71	18.71	18.71
	RATIO: District ADA-to-Enrollment				92.40%	92.91%	93.51%	93.58%	93.76%
	RATIO: County ADA-to-Enrollment				98.78%	97.18%	89.10%	89.10%	89.10%

Cotati-Rohnert Park Unified (73882)		2027-28	2028-29	2029-30
(f) AVERAGE DAILY ATTENDANCE (ADA)				
ADA used for the Transitional Kindergarten Add-on ONLY :				
G-10	TK (Commencing in 2022-23)	284.58		
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation				
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)			
	Grades TK-3	1,883.30		
	Grades 4-6	1,319.98		
	Grades 7-8	899.41		
	Grades 9-12	2,059.98		
	TOTAL CURRENT YEAR ADA	6,162.67	-	-
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)			
	Grades TK-3	2.12		
	Grades 4-6	5.59		
	Grades 7-8	5.24		
	Grades 9-12	27.25		
	TOTAL NPS-CDS (Annual)	40.20	-	-
E-2, E-3	District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).			
	DISTRICT TOTAL	6,202.87	-	-
	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)			
	Grades TK-3	2.25		
	Grades 4-6	1.44		
	Grades 7-8	2.17		
	Grades 9-12	12.85		
	COUNTY TOTAL	18.71	-	-
	RATIO: District ADA-to-Enrollment	93.78%	0.00%	0.00%
	RATIO: County ADA-to-Enrollment	89.10%	0.00%	0.00%

SECTION VI.

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTIONS

2025-26 Budget Adoption

DISTRICT ASSUMPTIONS

The District used the School Services Dartboard 2025-26 Governor's May Revision State Budget version as the basis for the Multi-Year Projections.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Statutory COLA	2.30%	3.02%	3.42%
Funded COLA	2.30%	3.02%	3.42%
Lottery-Unrestricted	\$191.00	\$191.00	\$191.00
Lottery-Restricted	\$ 82.00	\$ 82.00	\$ 82.00
CA Consumer Price Index	3.42%	2.98%	2.77%

PROJECTED ENROLLMENT:

	Total District Enrollment	CBEDS	County Enrollment	Total Enrollment
2025-26	6,614	6,614	21	6,635
2026-27	6,614	6,614	21	6,635
2027-28	6,614	6,614	21	6,635

County enrollment consists of students in county-operated special education programs.

Enrollment is based on projected CBEDS count.

- Due to increasing enrollment the funded ADA for 2025-26 will be based on the projected P-2 ADA of 6,248.39.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Projected P-2 ADA	6,189.48	6,201.04	6,202.87
NPS ADA (includes ESY)	40.20	40.20	40.20
County Progs/SCOE ADA	18.71	18.71	18.71
Total ADA	6,248.39	6,259.95	6,261.78
Total Funded ADA	6,248.39	6,259.95	6,261.78

REVENUE:

LCFF Funding: The LCFF multiplies grade level base grants by the average daily attendance (ADA) tied to the specific grade level groupings to establish the funding.

For Supplemental Grant funds, ADA at each grade level is multiplied by the unduplicated count percentage. The result is added to the base grant target. These funds are to be spent on expanded services for the unduplicated count students.

The unduplicated count consists of students who are eligible for Free and Reduced priced meals, foster children and English language learners. Each child may only be counted once (unduplicated count). The unduplicated count factor is a three-year rolling average based on the current year and two prior years.

Current Year	2025-26	2026-27	2027-28
Projected Unduplicated Pupil %	53.47%	55.08%	55.04%

Federal Revenue:

All Federal Revenue is based on 2025-26 estimated allocations. These funds are restricted and cannot be used for salary increases.

Other State Revenue:

Other State Revenue is based on current year 2025-2026 allocations + COLA as currently reported by the State for the remaining state categorical programs, including the mandated cost block grant, After School Education and Safety (ASES), lottery funds, state special education funds, and a small amount of testing revenue. Lottery revenue is based on the Dartboard rates and projected enrollment and ADA shown above.

Other Local Revenue:

Local Revenue is based on current 2025-2026 estimated allocations (Parcel Tax, Graton Casino donation). Revenue from other donations is budgeted conservatively until actual cash is received. Interest income is based on projected cash balances and current interest rates.

Local revenue in each year includes \$1.3 million in parcel tax revenue which extends until 2034.

Local revenue includes \$1.4 million in 2025-26 in casino impact mitigation funds from the Federated Indians of Graton Rancheria. Future funding is dependent on the casino's ability to remain open and the level of revenues they receive.

Other Financing Sources:

Transfers In are the contributions to the Routine Restricted Maintenance Account (RRMA) of the contractual redevelopment funds received in Fund 40, the Special Reserve for Capital Outlay Projects. These transfers are projected at \$1,000,000 in 2025-26 and \$1,000,000 for the following two years.

Under the State requirement for RRMA contributions, the District must contribute a minimum of 3% of general fund expenditures and other financing uses in 2025-26 (including the amount transferred from Fund 40), which meets the requirement.

EXPENDITURES:

Salaries: 2025-26 is based on the following general fund FTEs:

Certificated (RPCEA)	381.30
Classified (CSEA)	93.69
Classified (SEIU)	161.03
Management & Confidential	<u>80.60</u>
Total	716.62

All projection years include estimated step and column increases based on historic costs and negotiated salary increases for all groups

Benefits: We used the following mandatory benefit rates for 2025-26:

Medicare	1.45%
OASDI	6.20%
SUI	0.05%
Workers' Comp	1.44%

CalPERS rates will rise in the future. Please note significant increases to CalPERS in 2026-27 and 2027-28. We have used the following announced rates in the Multi-Year Projections:

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
CalSTRS	19.10%	19.10%	19.10%
CalPERS	26.81%	26.90%	27.80%

Please note that the projected STRS and PERS rates are based on the School Services Dartboard for the 2025-26 Governor's May Revision State Budget.

The 2025-26 projection reflects the actual rates for the October 1, 2025 health and welfare plan renewal. The premium for the Kaiser 4 medical insurance plan, which determines the cap on medical insurance, did have a rate increase of 7.5% in 2025-26. The average health & welfare increase over the last 10 years is 4.0% our projections include a 4% increase to health benefit premiums in 2026-27 and 2027-28. The projections reflect the 85% limit on the District contribution toward composite medical premiums for all covered employees on an ongoing basis and 90% limit on dental, vision and life insurance premiums.

Supplies: All projected years' supply allocations are based on the current year, after removing carryover and expiring programs and grants. Expenditures of donated funds are budgeted at the time the funds are received.

Capital Outlay: No capital expenditures are planned in the budget year and two subsequent years in the General Fund.

Other Outgo & Transfers Out:

True again this year, the cafeteria fund does not have an ongoing operating deficit. Meals are being offered to all students free of charge. The State and Federal Government are reimbursing the District for all meals served.

There are a few restricted categorical programs that still transfer indirect costs to the unrestricted general fund.

Summary:

The multi-year projection supports that the district will be able to meet its financial obligations for the current and subsequent years.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the district remains fiscally solvent.

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	81,657,348.00	3.55%	84,558,241.00	3.39%	87,428,495.00
2 Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3 Other State Revenues	8300-8599	2,384,640.00	7.06%	2,552,996.00	5.54%	2,694,355.00
4 Other Local Revenues	8600-8799	3,866,686.00	1.16%	3,911,550.00	1.18%	3,957,760.00
5 Other Financing Sources						
a Transfers In	8900-8929	0.00	0.00%		0.00%	
b Other Sources	8930-8979	0.00	0.00%		0.00%	
c Contributions	8980-8999	(22,846,366.00)	4.90%	(23,966,310.00)	4.75%	(25,104,854.00)
6 Total (Sum lines A1 thru A5c)		65,062,308.00	3.07%	67,056,477.00	2.86%	68,975,756.00
B. EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a Base Salaries				29,403,781.00		29,821,307.00
b Step & Column Adjustment				417,526.00		423,788.00
c Cost-of-Living Adjustment						
d Other Adjustments						
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,403,781.00	1.42%	29,821,307.00	1.42%	30,245,095.00
2 Classified Salaries						
a Base Salaries				7,825,888.00		7,928,572.00
b Step & Column Adjustment				102,684.00		104,223.00
c Cost-of-Living Adjustment						
d Other Adjustments						
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,825,888.00	1.31%	7,928,572.00	1.31%	8,032,795.00
3 Employee Benefits	3000-3999	19,490,220.00	3.33%	20,139,857.00	2.98%	20,739,654.00
4 Books and Supplies	4000-4999	770,836.00	3.78%	800,000.00	3.13%	825,000.00
5 Services and Other Operating Expenditures	5000-5999	8,851,514.00	2.81%	9,100,000.00	3.30%	9,400,000.00
6 Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(453,585.00)	-20.80%	(359,222.00)	0.00%	(359,222.00)
9 Other Financing Uses						
a Transfers Out	7600-7629	0.00	0.00%		0.00%	
b Other Uses	7630-7699	0.00	0.00%		0.00%	
10 Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		65,908,654.00	2.34%	67,450,514.00	2.15%	68,903,322.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(846,346.00)		(394,037.00)		72,434.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,776,343.09		1,929,997.09		1,535,960.09
2. Ending Fund Balance (Sum lines C and D1)		1,929,997.09		1,535,960.09		1,608,394.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,929,997.09		1,535,960.09		1,608,394.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,929,997.09		1,535,960.09		1,608,394.09
E AVAILABLE RESERVES						
1. General Fund						
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	1,929,997.09		1,535,960.09		1,608,394.09
(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			3,971,938.00		4,011,938.00
c. Unassigned/Unappropriated	9790	3,871,937.97				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,801,935.06		5,507,898.09		5,620,332.09
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.						

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	1,383,105.00	3.02%	1,424,875.00	3.42%	1,473,606.00
2 Federal Revenues	8100-8299	2,917,537.00	0.83%	2,941,771.00	1.72%	2,992,255.00
3 Other State Revenues	8300-8599	9,101,545.00	-1.01%	9,009,963.00	0.41%	9,046,882.00
4 Other Local Revenues	8600-8799	5,090,985.00	-0.72%	5,054,248.00	2.30%	5,170,748.00
5 Other Financing Sources						
a Transfers In	8900-8929	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b Other Sources	8930-8979	0.00	0.00%		0.00%	
c Contributions	8980-8999	22,846,366.00	4.90%	23,966,310.00	4.75%	25,104,854.00
6 Total (Sum lines A1 thru A5c)		42,339,538.00	2.50%	43,397,167.00	3.21%	44,788,345.00
B. EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a Base Salaries				11,851,393.00		11,313,527.00
b Step & Column Adjustment				169,456.00		141,116.00
c Cost-of-Living Adjustment						
d Other Adjustments				(707,322.00)		
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,851,393.00	-4.54%	11,313,527.00	1.25%	11,454,643.00
2 Classified Salaries						
a Base Salaries				7,572,303.00		6,969,806.00
b Step & Column Adjustment				106,770.00		108,372.00
c Cost-of-Living Adjustment						
d Other Adjustments				(709,267.00)		
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,572,303.00	-7.96%	6,969,806.00	1.55%	7,078,178.00
3 Employee Benefits	3000-3999	13,120,414.00	-2.24%	12,826,991.00	2.55%	13,154,471.00
4 Books and Supplies	4000-4999	1,433,522.00	4.64%	1,500,000.00	2.33%	1,535,000.00
5 Services and Other Operating Expenditures	5000-5999	10,652,262.00	4.41%	11,122,124.00	4.52%	11,624,877.00
6 Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8 Other Outgo - Transfers of Indirect Costs	7300-7399	453,585.00	-20.80%	359,222.00	0.00%	359,222.00
9 Other Financing Uses						
a Transfers Out	7600-7629	0.00	0.00%		0.00%	
b Other Uses	7630-7699	0.00	0.00%		0.00%	
10 Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		45,083,479.00	-2.20%	44,091,670.00	2.53%	45,206,391.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,743,941.00)		(694,503.00)		(418,046.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,653,731.90		3,909,790.90		3,215,287.90
2. Ending Fund Balance (Sum lines C and D1)		3,909,790.90		3,215,287.90		2,797,241.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,909,790.90		3,215,287.90		2,797,241.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,909,790.90		3,215,287.90		2,797,241.90
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.						
6.0 FTE reduced in 2026-27 due to one-time funding spent down and 15.25FTE Classified and SEIU positions reduced for the same reason						

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	83,040,453.00	3.54%	85,983,116.00	3.39%	88,902,101.00
2 Federal Revenues	8100-8299	2,917,537.00	0.83%	2,941,771.00	1.72%	2,992,255.00
3 Other State Revenues	8300-8599	11,486,185.00	0.67%	11,562,959.00	1.54%	11,741,237.00
4 Other Local Revenues	8600-8799	8,957,671.00	0.09%	8,965,798.00	1.81%	9,128,508.00
5 Other Financing Sources						
a. Transfers In	8900-8929	1,000,000.00	0.00%	1,000,000.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6 Total (Sum lines A1 thru A5c)		107,401,846.00	2.84%	110,453,644.00	3.00%	113,764,101.00
B. EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a. Base Salaries				41,255,174.00		41,134,834.00
b. Step & Column Adjustment				586,982.00		564,904.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(707,322.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,255,174.00	-0.29%	41,134,834.00	1.37%	41,699,738.00
2 Classified Salaries						
a. Base Salaries				15,398,191.00		14,898,378.00
b. Step & Column Adjustment				209,454.00		212,595.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(709,267.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,398,191.00	-3.25%	14,898,378.00	1.43%	15,110,973.00
3 Employee Benefits	3000-3999	32,610,634.00	1.09%	32,966,848.00	2.81%	33,894,125.00
4 Books and Supplies	4000-4999	2,204,358.00	4.34%	2,300,000.00	2.61%	2,360,000.00
5 Services and Other Operating Expenditures	5000-5999	19,503,776.00	3.68%	20,222,124.00	3.97%	21,024,877.00
6 Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		110,992,133.00	0.50%	111,542,184.00	2.30%	114,109,713.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,590,287.00)		(1,088,540.00)		(345,612.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,430,074.99		5,839,787.99		4,751,247.99
2. Ending Fund Balance (Sum lines C and D1)		5,839,787.99		4,751,247.99		4,405,635.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,909,790.90		3,215,287.90		2,797,241.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,929,997.09		1,535,960.09		1,608,394.09
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,839,787.99		4,751,247.99		4,405,635.99
E AVAILABLE RESERVES						
1. General Fund						
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	1,929,997.09		1,535,960.09		1,608,394.09
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			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		3,971,938.00		4,011,938.00
c. Unassigned/Unappropriated	9790	3,871,937.97		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,801,935.06		5,507,898.09		5,620,332.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.23%		4.94%		4.93%
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?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		6,189.48		6,201.04		6,202.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		110,992,133.00		111,542,184.00		114,109,713.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		110,992,133.00		111,542,184.00		114,109,713.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,329,763.99		3,346,265.52		3,423,291.39
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)		3,329,763.99		3,346,265.52		3,423,291.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SECTION VII.

CASH FLOW

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			12,575,185.80	14,589,544.80	9,976,536.80	7,268,701.80	3,112,366.80	(4,265,468.20)	13,128,696.80	6,372,861.80
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,500,000.00	0.00	6,000,000.00	2,750,000.00	2,750,000.00	5,600,000.00	2,700,000.00	2,500,000.00
Property Taxes	8020-8079		0.00	75,000.00	100,000.00	70,000.00	90,000.00	20,000,000.00	0.00	52,000.00
Miscellaneous Funds	8080-8099		0.00	(65,000.00)	(65,000.00)	(166,000.00)	(162,000.00)	(166,000.00)	(166,000.00)	(166,000.00)
Federal Revenue	8100-8299		700,000.00	300,000.00	0.00	500,000.00	500,000.00	500,000.00	0.00	100,000.00
Other State Revenue	8300-8599		0.00	175,000.00	320,000.00	2,400,000.00	40,000.00	500,000.00	900,000.00	500,000.00
Other Local Revenue	8600-8799		225,000.00	1,250,000.00	750,000.00	500,000.00	600,000.00	850,000.00	950,000.00	550,000.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,425,000.00	1,735,000.00	7,105,000.00	6,054,000.00	3,818,000.00	27,284,000.00	4,384,000.00	3,536,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		400,000.00	1,125,004.00	3,073,017.00	4,073,017.00	4,073,017.00	4,073,017.00	4,073,017.00	4,073,017.00
Classified Salaries	2000-2999		300,007.00	1,000,004.00	1,409,818.00	1,409,818.00	1,409,818.00	1,409,818.00	1,409,818.00	1,409,818.00
Employee Benefits	3000-3999		650,634.00	2,900,000.00	2,900,000.00	2,900,000.00	2,910,000.00	2,900,000.00	2,900,000.00	2,910,000.00
Books and Supplies	4000-4999		50,000.00	112,000.00	225,000.00	275,000.00	300,000.00	350,000.00	200,000.00	100,000.00
Services	5000-5999		1,010,000.00	1,211,000.00	2,202,000.00	1,550,500.00	2,500,000.00	1,155,000.00	2,555,000.00	1,595,000.00
Capital Outlay	6000-6999									
Other Outgo	7000-7499				3,000.00	2,000.00	3,000.00	2,000.00	2,000.00	2,000.00
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			2,410,641.00	6,348,008.00	9,812,835.00	10,210,335.00	11,195,835.00	9,889,835.00	11,139,835.00	10,089,835.00
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)			2,014,359.00	(4,613,008.00)	(2,707,835.00)	(4,156,335.00)	(7,377,835.00)	17,394,165.00	(6,755,835.00)	(6,553,835.00)
F. ENDING CASH (A + E)			14,589,544.80	9,976,536.80	7,268,701.80	3,112,366.80	(4,265,468.20)	13,128,696.80	6,372,861.80	(180,973.20)
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		(180,973.20)	(3,667,019.20)	3,932,920.80	4,511,261.80				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	5,000,000.00	6,000,000.00	4,252,996.00		8,000,000.00		49,052,996.00	49,052,996.00
Property Taxes	8020-8079	50,000.00	10,000,000.00	3,542,443.00	1,000,000.00			34,979,443.00	34,979,443.00
Miscellaneous Funds	8080-8099	(35,986.00)						(991,986.00)	(991,986.00)
Federal Revenue	8100-8299	90,000.00	100,000.00	127,537.00				2,917,537.00	2,917,537.00
Other State Revenue	8300-8599	500,000.00	1,000,000.00	700,000.00		4,451,185.00		11,486,185.00	11,486,185.00
Other Local Revenue	8600-8799	1,000,000.00	1,000,000.00	550,000.00	732,671.00			8,957,671.00	8,957,671.00
Interfund Transfers In	8900-8929				1,000,000.00			1,000,000.00	1,000,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		6,604,014.00	18,100,000.00	9,172,976.00	2,732,671.00	12,451,185.00	0.00	107,401,846.00	107,401,846.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,073,017.00	4,073,017.00	4,073,017.00	4,073,017.00	0.00		41,255,174.00	41,255,174.00
Classified Salaries	2000-2999	1,409,818.00	1,409,818.00	1,409,818.00	1,409,818.00			15,398,191.00	15,398,191.00
Employee Benefits	3000-3999	2,910,000.00	2,910,000.00	2,910,000.00	2,910,000.00			32,610,634.00	32,610,634.00
Books and Supplies	4000-4999	300,225.00	210,225.00	40,000.00	41,908.00			2,204,358.00	2,204,358.00
Services	5000-5999	1,395,000.00	1,895,000.00	159,800.00	2,275,476.00			19,503,776.00	19,503,776.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499	2,000.00	2,000.00	2,000.00				20,000.00	20,000.00
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		10,090,060.00	10,500,060.00	8,594,635.00	10,710,219.00	0.00	0.00	110,992,133.00	110,992,133.00
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)		(3,486,046.00)	7,599,940.00	578,341.00	(7,977,548.00)	12,451,185.00	0.00	(3,590,287.00)	(3,590,287.00)
F. ENDING CASH (A + E)		(3,667,019.20)	3,932,920.80	4,511,261.80	(3,466,286.20)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,984,898.80	

SECTION VIII.

CRITERIA & STANDARDS

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):	6,189	
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	5,575	5,681		
Charter School				
Total ADA	5,575	5,681	N/A	Met
Second Prior Year (2023-24)				
District Regular	5,712	5,718		
Charter School				
Total ADA	5,712	5,718	N/A	Met
First Prior Year (2024-25)				
District Regular	5,811	5,943		
Charter School		0		
Total ADA	5,811	5,943	N/A	Met
Budget Year (2025-26)				
District Regular	6,189			
Charter School	0			
Total ADA	6,189			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	6,041	6,449		
Charter School				
Total Enrollment	6,041	6,449	N/A	Met
Second Prior Year (2023-24)				
District Regular	6,203	6,595		
Charter School				
Total Enrollment	6,203	6,595	N/A	Met
First Prior Year (2024-25)				
District Regular	6,256	6,376		
Charter School				
Total Enrollment	6,256	6,376	N/A	Met
Budget Year (2025-26)				
District Regular	6,614			
Charter School				
Total Enrollment	6,614			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	5,538	6,449	
Charter School		0	
Total ADA/Enrollment	5,538	6,449	85.9%
Second Prior Year (2023-24)			
District Regular	5,719	6,595	
Charter School	0		
Total ADA/Enrollment	5,719	6,595	86.7%
First Prior Year (2024-25)			
District Regular	5,943	6,376	
Charter School			
Total ADA/Enrollment	5,943	6,376	93.2%
Historical Average Ratio:			88.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.1%

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	6,189	6,614		
Charter School	0			
Total ADA/Enrollment	6,189	6,614	93.6%	Not Met
1st Subsequent Year (2026-27)				
District Regular	6,201	6,635		
Charter School				
Total ADA/Enrollment	6,201	6,635	93.5%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	6,203	6,635		
Charter School				
Total ADA/Enrollment	6,203	6,635	93.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The projected ratio exceeds the District's historical average ratio by more than 0.5% as our historical average pre-covid was 95%. After covid our average dropped and has been slowly recovering over the past years but has yet to fully rebound.

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)	5,961.35	6,208.19	6,219.75	6,221.58
b. Prior Year ADA (Funded)		5,961.35	6,208.19	6,219.75
c. Difference (Step 1a minus Step 1b)		246.84	11.56	1.83
d. Percent Change Due to Population (Step 1c divided by Step 1b)		4.14%	.19%	.03%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		81,657,348.00	84,558,241.00	87,428,495.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		1,878,119.00	2,553,658.88	2,990,054.53
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)		6.44%	3.21%	3.45%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.44% to 7.44%	2.21% to 4.21%	2.45% to 4.45%

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)	37,050,281.00	34,979,443.00	34,576,443.00	34,576,443.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	78,248,319.00	84,032,439.00	87,111,237.00	90,122,850.00
District's Projected Change in LCFF Revenue:		7.39%	3.66%	3.46%
LCFF Revenue Standard		5.44% to 7.44%	2.21% to 4.21%	2.45% to 4.45%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	47,253,791.89	55,949,608.55	84.5%
Second Prior Year (2023-24)	52,322,956.70	62,245,624.48	84.1%
First Prior Year (2024-25)	55,221,816.21	64,348,966.09	85.8%
Historical Average Ratio:			84.8%
	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):	81.8% to 87.8%	81.8% to 87.8%	81.8% to 87.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	56,719,889.00	65,908,654.00	86.1%	Met
1st Subsequent Year (2026-27)	57,889,736.00	67,450,514.00	85.8%	Met
2nd Subsequent Year (2027-28)	59,017,544.00	68,903,322.00	85.7%	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):	6.44%	3.21%	3.45%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.56% to 16.44%	-6.79% to 13.21%	-6.55% to 13.45%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.44% to 11.44%	-1.79% to 8.21%	-1.55% to 8.45%

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)	3,070,730.00		
Budget Year (2025-26)	2,917,537.00	(4.99%)	Yes
1st Subsequent Year (2026-27)	2,941,771.00	.83%	No
2nd Subsequent Year (2027-28)	2,992,255.00	1.72%	No

Explanation:
(required if Yes)

CRPUSD has less carry over from Title I revenue that previous years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	12,121,423.00		
Budget Year (2025-26)	11,486,185.00	(5.24%)	Yes
1st Subsequent Year (2026-27)	11,562,959.00	.67%	No
2nd Subsequent Year (2027-28)	11,741,237.00	1.54%	No

Explanation:
(required if Yes)

CRPUSD received A Grant in 24-25 for a 3 year program for the Rancho Cotate High School.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	10,569,885.16		
Budget Year (2025-26)	8,957,671.00	(15.25%)	Yes
1st Subsequent Year (2026-27)	8,965,798.00	.09%	No
2nd Subsequent Year (2027-28)	9,128,508.00	1.81%	No

Explanation:
(required if Yes)

The decrease in local revenue is due to adjustments made in the reporting of stipends received from local agencies, STRS refund, and interest income. We do not budget donation money until it is received.

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

First Prior Year (2024-25)	4,781,542.25		
Budget Year (2025-26)	2,204,358.00	(53.90%)	Yes
1st Subsequent Year (2026-27)	2,300,000.00	4.34%	No
2nd Subsequent Year (2027-28)	2,360,000.00	2.61%	No

Explanation:
(required if Yes)

CRPUSD bought large amounts of text books in 24-25: including New Advanced Placement textbooks, New Science Textbook Curriculum (ongoing purchases) and History textbooks.

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

First Prior Year (2024-25)	21,220,364.56		
Budget Year (2025-26)	19,503,776.00	(8.09%)	Yes
1st Subsequent Year (2026-27)	20,222,124.00	3.68%	No
2nd Subsequent Year (2027-28)	21,024,877.00	3.97%	No

Explanation:
(required if Yes)

In 24-25 CRPUSD went out for a new Bond and used Bond consulting services. There was also a large increase in Legal fees in 24-25.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	25,762,038.16		
Budget Year (2025-26)	23,361,393.00	(9.32%)	Not Met
1st Subsequent Year (2026-27)	23,470,528.00	.47%	Met
2nd Subsequent Year (2027-28)	23,862,000.00	1.67%	Met

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

First Prior Year (2024-25)	26,001,906.81		
Budget Year (2025-26)	21,708,134.00	(16.51%)	Not Met
1st Subsequent Year (2026-27)	22,522,124.00	3.75%	Met
2nd Subsequent Year (2027-28)	23,384,877.00	3.83%	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)

CRPUSD has less carry over from Title I revenue that previous years.

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

CRPUSD received A Grant in 24-25 for a 3 year program for the Rancho Cotate High School.

Explanation:
Other Local Revenue

The decrease in local revenue is due to adjustments made in the reporting of stipends received from local agencies, STRS refund, and interest income. We do not budget donation money until it is received.

(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)

CRPUSD bought large amounts of text books in 24-25: including New Advanced Placement textbooks, New Science Textbook Curriculum (ongoing purchases) and History textbooks.

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

In 24-25 CRPUSD went out for a new Bond and used Bond consulting services. There was also a large increase in Legal fees in 24-25.

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)

107,640,907.00

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

107,640,907.00

3,229,227.21

3,228,340.00

Not 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)

The Routine Restricted Maintenance is off by \$887.21 and this will be corrected by 2nd Interim.

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)	0.00	3,663,416.97	3,771,937.97
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	5,386,667.18	2,771,343.09
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)	0.00	9,050,084.15	6,543,281.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	91,051,964.15	102,262,640.20	112,305,715.75
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)	91,051,964.15	102,262,640.20	112,305,715.75
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	0.0%	8.8%	5.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.0%	2.9%	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)	351,037.55	56,704,873.55	N/A	Met
Second Prior Year (2023-24)	(826,268.52)	62,245,624.48	1.3%	Met
First Prior Year (2024-25)	(2,615,324.09)	64,348,966.09	4.1%	Not Met
Budget Year (2025-26) (Information only)	(846,346.00)	65,908,654.00		

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)

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)	3,310,210.00	6,625,534.15	N/A	Met
Second Prior Year (2023-24)	7,027,149.00	6,217,935.70	11.5%	Not Met
First Prior Year (2024-25)	5,592,427.00	5,391,667.18	3.6%	Not Met
Budget Year (2025-26) (Information only)	2,776,343.09			

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The methods used to estimate the beginning fund balance will be looked at and revised.

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)	(3,466,286.20)		Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and is able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The negative cash balance projected to be negative is possible as a result of the accruals mandated by the state in June of this year. We are looking at ways to mitigate this possibility .

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.)	6,189	6,201	6,203
District's Reserve Standard Percentage Level:	3%	3%	3%

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

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button

for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

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

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

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		

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)	110,992,133.00	111,542,184.00	114,109,713.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	110,992,133.00	111,542,184.00	114,109,713.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,329,763.99	3,346,265.52	3,423,291.39
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)	3,329,763.99	3,346,265.52	3,423,291.39

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

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

1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,929,997.09	1,535,960.09	1,608,394.09
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,871,937.97	3,971,938.00	4,011,938.00
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)	5,801,935.06	5,507,898.09	5,620,332.09
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.23%	4.94%	4.93%
District's Reserve Standard (Section 10B, Line 7):		3,329,763.99	3,346,265.52	3,423,291.39
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(21,019,815.00)			
Budget Year (2025-26)	(22,846,366.00)	1,826,551.00	8.7%	Met
1st Subsequent Year (2026-27)	(22,846,366.00)	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	(22,846,366.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	1,000,000.00			
Budget Year (2025-26)	1,000,000.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	1,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	1,000,000.00	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 as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	29	Fund 51	Fund 51	10,351,878
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01/0000/8011,804x	01/2x60	613,703

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

TOTAL:				10,965,581

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	11,842,638	11,501,173	11,159,708	10,818,243
Supp Early Retirement Program	3,000	3,000	3,000	3,000
State School Building Loans				
Compensated Absences	613,715	613,715	613,715	613,715

Other Long-term Commitments (continued):

Total Annual Payments:	12,459,353	12,117,888	11,776,423	11,434,958
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

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)

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

- 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

796,357

0

4. OPEB Liabilities

a. Total OPEB liability

11,778,161.00

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

533,037.00

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

11,245,124.00

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

Actuarial

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

6/30/2024

5. OPEB Contributions

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

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

796,357.00

683,800.00

497,927.00

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

796,357.00

683,800.00

497,927.00

d. Number of retirees receiving OPEB benefits

41.00

33.00

24.00

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	359	381	378	378

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.

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

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Certificated (Non-management) Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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?

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	211	255	239	239

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.

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	78	81	78	78

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)

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

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

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?

--

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)

End of School District Budget Criteria and Standards Review

SECTION IX.

SCHOOL SERVICES DARTBOARD

SSC School District and Charter School Financial Projection Dartboard 2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,067	—	—	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$75.31	\$77.58	\$80.23	\$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$57.04	\$58.76	\$60.77	\$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

SECTION X.

ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
ADC	Actuarially Determined Contribution
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AMT	Alternative Minimum Tax
AP	Advanced Placement
API	Academic Performance Index
ARC	Annual Required Contribution
ASAM	Alternative Schools Accountability Model
ASCC	Activity Supervisor Clearance Certificate
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AV	Assessed Value
AYP	Adequate Yearly Progress
BBA	Bipartisan Budget Act
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BCP	Budget Change Proposal
BIIG	Broadband Infrastructure Improvement Grant
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAASPP	California Assessment of Student Performance and Progress
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalPERS	California Public Employees' Retirement System
CalSTRS	California State Teachers' Retirement System
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CARS	Consolidated Application and Reporting System
CASBO	California Association of School Business Officials
CASEMIS	California Special Education Management Information System
CASH	Coalition for Adequate School Housing
CBA	Collective Bargaining Agreement

CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CBIS	Course-based Independent Study
CCC	California Community Colleges
CCEE	California Collaborative for Educational Excellence
CCR	California Code of Regulations (Title 5) or Coordinated Compliance Review
CCSESA	California County Superintendents Educational Services Association
CCSS	Common Core State Standards
CDE	California Department of Education
CEA	Current Expense of Education
CEC	California Energy Commission
CELDT	California English Language Development Test
CEP	Community Eligibility Provision
CFR	Code of Federal Regulations
CFT	California Federation of Teachers
CHIP	Children's Health Insurance Program
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education
COLA	Cost-of-Living Adjustment
COP	Certificate of Participation
CPI	Consumer Price Index
CPR	California Performance Review
CR	Continuing Resolution
CSAM	California School Accounting Manual
CSBA	California School Boards Association
CSEA	California School Employees Association
CSET	California Subject Examination for Teachers
CSFG	Charter School Facility Grant
CSFGP	Charter School Facility Grant Program
CSIS	California School Information Services
CSR	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
CTE	Career Technical Education
CTEIG	Career Technical Education Incentive Grant
CTO	Compensatory Time Off
DAC	District Advisory Committee

DACA	Deferred Action for Childhood Arrivals
DAIT	District Assistance and Intervention Team
DGS	Department of General Services
DIR	Department of Industrial Relations
DIS	Designated Instruction and Services
DMP	Deferred Maintenance Program
DOF	Department of Finance
DOJ	Department of Justice
DOL	Department of Labor
DSA	Division of the State Architect
DSS	Department of Social Services
EAAP	Education Audit Appeals Panel
E.C	Education Code
ECE	Early Childhood Education
ED	U.S. Department of Education
EDGAR	Education Department General Administrative Regulation
EEOC	Equal Employment Opportunity Commission
EERA	Educational Employment Relations Act
EIA	Economic Impact Aid
EL	English Learner or (ELL- English Language Learner)
ELA	English Language Arts
ELAC	English Language Advisory Committee
ELAP	English Language Acquisition Program
ELPAC	English Language Proficiency Assessment for California
EPA	Education Protection Account
ERAF	Education Revenue Augmentation Fund
ERP	Economic Recovery Payment or Emergency Repair Program
ERT	Economic Recovery Target
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
ESSA	Every Student Succeeds Act
ESY	Extended School Year
FAPE	Free and Appropriate Public Education
FCMAT	Fiscal Crisis & Management Assistance Team
FERPA	Family Educational Rights and Privacy Act
FLSA	Fair Labor Standards Act
FPM	Federal Program Monitoring
FRPM	Free and Reduced-Price Meals
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

GATE	Gifted and Talented Education
GDP	Gross Domestic Product
GSA	Grade Span Adjustment
GO	General Obligation (Bond)
GPA	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HQT	Highly Qualified Teacher
HRA	Health Reimbursement Arrangement
HSA	Health Savings Account
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
IHSS	In-Home Support Services
II/USP	Immediate Intervention/Underperforming Schools Program
IMFRP	Instructional Materials Funding Realignment Program
ISP	Identified Student Percentage
JLBC	Joint Legislative Budget Committee
JPA	Joint Powers Agreement or Joint Powers Authority
LAIF	Local Agency Investment Fund
LAO	Legislative Analyst's Office
LCAP	Local Control and Accountability Plan
LCFF	Local Control Funding Formula
LCI	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
LEA	Local Educational Agency
LEP	Limited English Proficient
LPP	Lease Purchase Program
LRE	Least Restrictive Environment
MAA	Medi-Cal Administrative Activities
MBG	Mandate Block Grant
MEP	Migrant Education Program
MOU	Memorandum of Understanding
MPP	Minimum Proportionality Percentage
MSA	Minimum State Aid
MTSS	Multi-Tiered Systems of Support
MVP	Multiyear Projection
NAEP	National Assessment of Educational Progress
NCES	National Center for Education Statistics
NCLB	No Child Left Behind
NPS/A	Nonpublic School/Agency
NSS	Necessary Small School or Necessary Small SELPA
OAL	Office of Administrative Law

OMB	Office of Management and Budget
OPEB	Other Postemployment Benefits
OPSC	Office of Public School Construction
P-1	First Principal (Apportionment)
P-2	Second Principal (Apportionment)
PAR	Peer Assistance and Review
PARS.....	Public Agency Retirement Services
PCA	Project Cost Account
PEPRA	Public Employees' Pension Reform Act
PERB.....	Public Employment Relations Board
PI	Program Improvement
PIT	Personal Income Tax
PKS	Particular Kinds of Services
PL	Public Law (federal law)
PL 81-874	Public Law 81-874 (Federal Impact Aid)
PMIA.....	Pooled Money Investment Account
PMIB.....	Pooled Money Investment Board
PPACA	Patient Protection and Affordable Care Act
PPIC	Public Policy Institute of California
PRSP	Pension Rate Stabilization Plan
PSAA.....	Public Schools Accountability Act
PSSSA	Public School System Stabilization Account
PTA	Parent Teachers Association
QCR.....	Quality Control Review
QEIA.....	Quality Education Investment Act
QRIS	Quality Rating and Improvement Systems
QSCB	Qualified School Construction Bonds
QZAB	Qualified Zone Academy Bond
RDA.....	Redevelopment Agency
REU	Reserve for Economic Uncertainties
RFA	Request for Application
RMR	Regional Market Rate
ROC/P	Regional Occupational Center/Program
RRMA.....	Routine Restricted Maintenance Account
RSDSS	Regional System of District and School Support
RSP	Resource Specialist Program
RTL	Response to Intervention
RTTT	Race to the Top
S4	Statewide System of School Support
SIC	Supplemental and Concentration Grant
SAB	State Allocation Board

SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board (County office level)
SART	School Attendance Review Team (School site level)
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBAC	Smarter Balanced Assessment Consortium
SBE	State Board of Education
SCA	Senate Constitutional Amendment
SCE	State Compensatory Education
SCO	State Controller's Office
SCR	Senate Constitutional Resolution
SDC	Special Day Class
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SERAF	Supplemental Educational Revenue Augmentation Fund
SES	Socioeconomic Status or Supplemental Educational Services
SfA	School Food Authority
SFID	School Facility Improvement District
SFP	School Facility Program
SfSD	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG	School and Library Improvement Block Grant
SMAA	School-Based Medi-Cal Administrative Activities
SPI	State Superintendent of Public Instruction
SPSA.....	Single Plan for Student Achievement
SRR	Standard Reimbursement Rate
SSI/SSP	Supplement Security Income/State Supplementary Payment
SST	Student Study Team; also Student Success Team
STAR	Standardized Testing and Reporting
STEM	Science, Technology, Engineering, and Mathematics
STR	Statewide Target Rate
SWD	Students with Disabilities
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAS	Targeted Assistance School

TIIG Targeted Instructional Improvement Grant
TK..... Transitional Kindergarten
TRANS..... Tax and Revenue Anticipation Notes
UP Unduplicated Pupil
UPP Unduplicated Pupil Percentage