



**Jefferson School District**  
***Learning Today...Leading Tomorrow***

# 2025-2026 Budget

June 17, 2025

Esabel Corrie, Chief Business Officer

A decorative background on the left side of the slide. It features a pie chart with approximately 12 segments in various shades of blue, green, and brown. Below the pie chart is a portion of a table with numerical data. The table has two columns. The left column contains the following values: 154,568, 56,845, 110,000, 150,000, 35,000, 83,000, and 45,000. The right column contains the following values: 1, 10, 101, and 102, followed by a partially visible 103.

# Agenda

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Purpose of the Budget

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Where we are in the Budget Cycle

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Key Changes in Assumptions

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25-26 Revenue & Expenditures (B.O.P)

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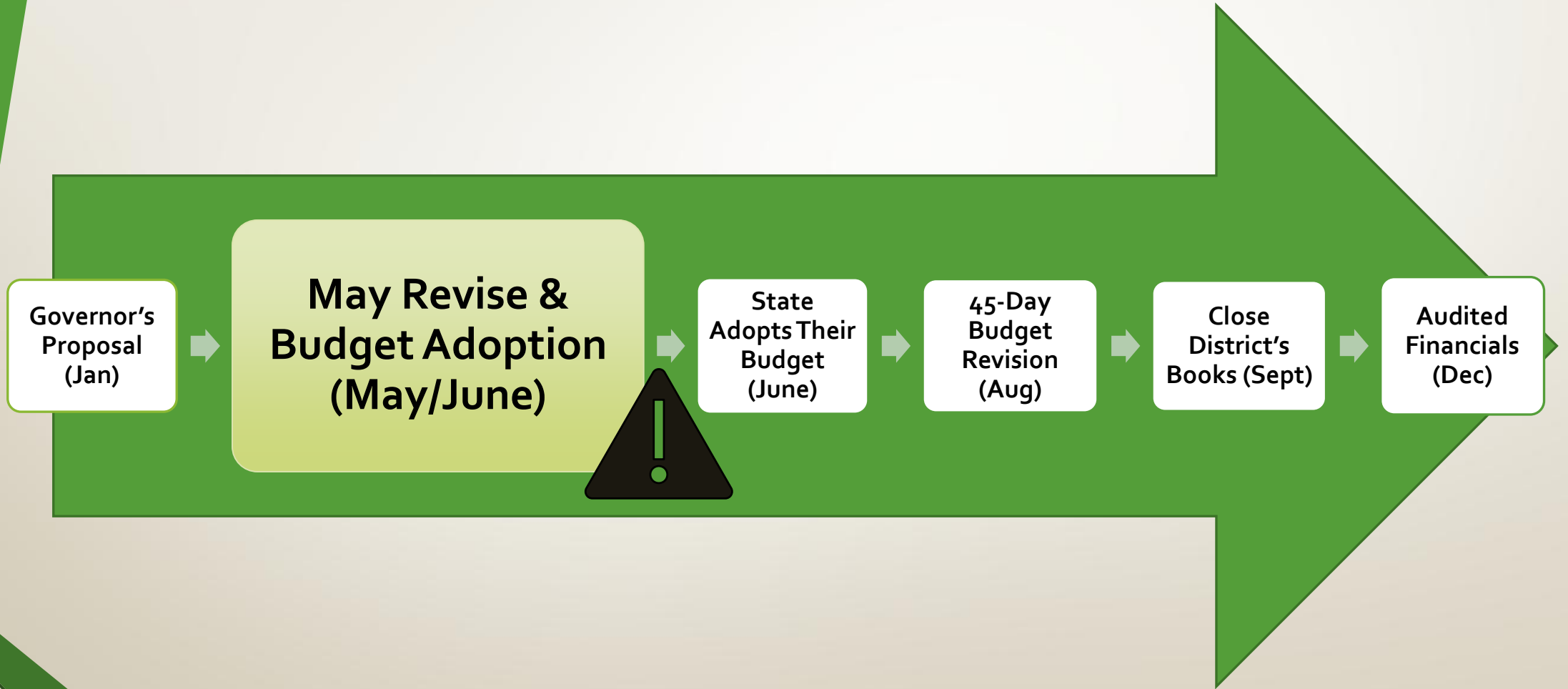
Summarize JSD Updated MYP

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**Board Action-** Approve Budget as Presented

# Budget Cycle

- Where we are in the cycle
- State Budget not yet approved
- Assumptions will change



San Joaquin County Office of Education  
District Business Services  
2025-26 Preliminary Budget and MYP Guidelines  
(Updated with May Revise 5/21/2025)

Funding Factors:

	Source:	2025-26	2026-27	2027-28
<b>REVENUES</b>				
LCFF COLA (Also transportation and TK add on)	SSC Dartboard	2.30%	3.02%	3.42%
Categorical Program COLA*	SSC Dartboard	2.30%	3.02%	3.42%
Mandate Block Grant	SSC Dartboard	\$39.09	\$40.27	\$41.65
DISTRICT K-8*				
Mandate Block Grant	SSC Dartboard	\$75.31	\$77.58	\$80.23
DISTRICT 9-12*				
Lottery Unrestricted	SSC Dartboard	\$191	\$191	\$191
Lottery Restricted	SSC Dartboard	\$82	\$82	\$82
Mandate Block Grant CHARTER K-8*	SSC Dartboard	\$20.52	\$21.14	\$21.86
Mandate Block Grant CHARTER 9-12*	SSC Dartboard	\$57.04	\$58.76	\$60.77
<b>EXPENDITURES</b>				
STRS rate (estimated-budget year rate usually set in June)	SSC Dartboard	19.1% (est.)	19.1% (est.)	19.1% (est.)
PERS rate (estimated for 26/27 and 27/28, 28/29 estimate 27.40%)	CalPERS April 14, 2025	26.81%	26.90% (est.)	27.80% (est.)
Unemployment Insurance	SSCAL	0.05%	0.05% (est.)	0.05% (est.)
SJC WC JPA	2025-26 rate adopted May 22, 2025	1.7160%		
Routine Restricted Maintenance Account**		3%	3%	3%
Minimum Wage Increase (Effective January 1 of each year)	SSC Dartboard	\$16.90 (\$16.50 until Jan)	\$17.40	\$17.80

\* Equity Multiplier, Special Education, Child Nutrition, Foster Youth, American Indian Ed Centers, Mandate Block Grant, Adult in Correctional Facilities - COLA subject to appropriation.

\*\* Amounts committed to the Deferred Maintenance Fund do not count towards the requirement.

# Key Assumptions

Governors budget to May Revise

## Cost-of-Living Adjustment (COLA):

- From 2.93% to 2.30% in 25-26

## CalSTRS and CalPERS Contribution Rates

- CalSTRS 19.1% (remained the same) CalPERS 27.40% to 26.81%

## Consumer Price Index (CPI)

- CPI – 2.92% to 3.42%

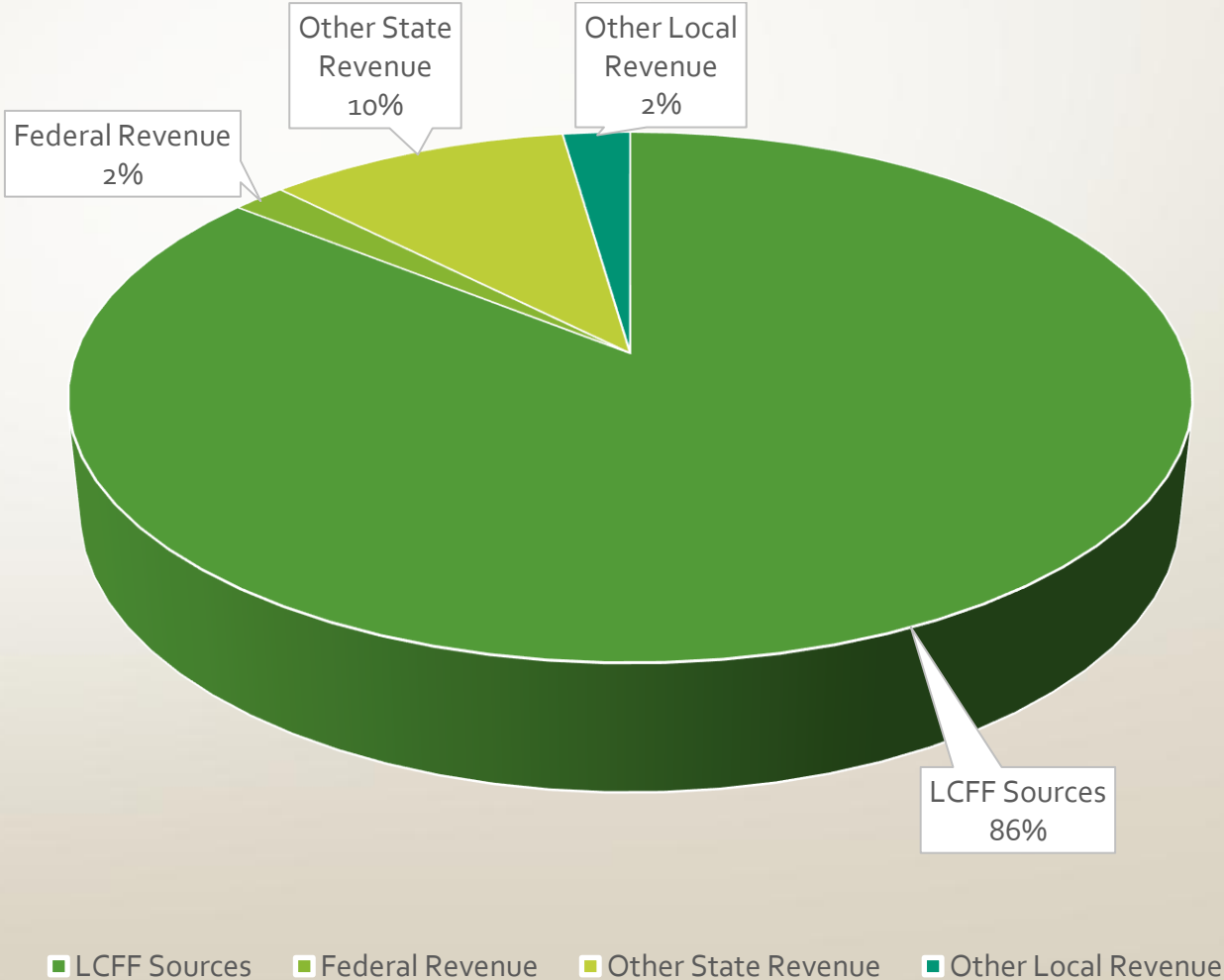
**Caveat - MYP does not assume any new funding from the state or recession; *Numbers will change***

## Example

- Budget items still pending state approval
  - Increase to TK addon (approx.. \$5,545 per ADA down from \$6,404 in January) 500k possible increase
  - Discretionary Grant (323 per ADA, approx. 986k increase)

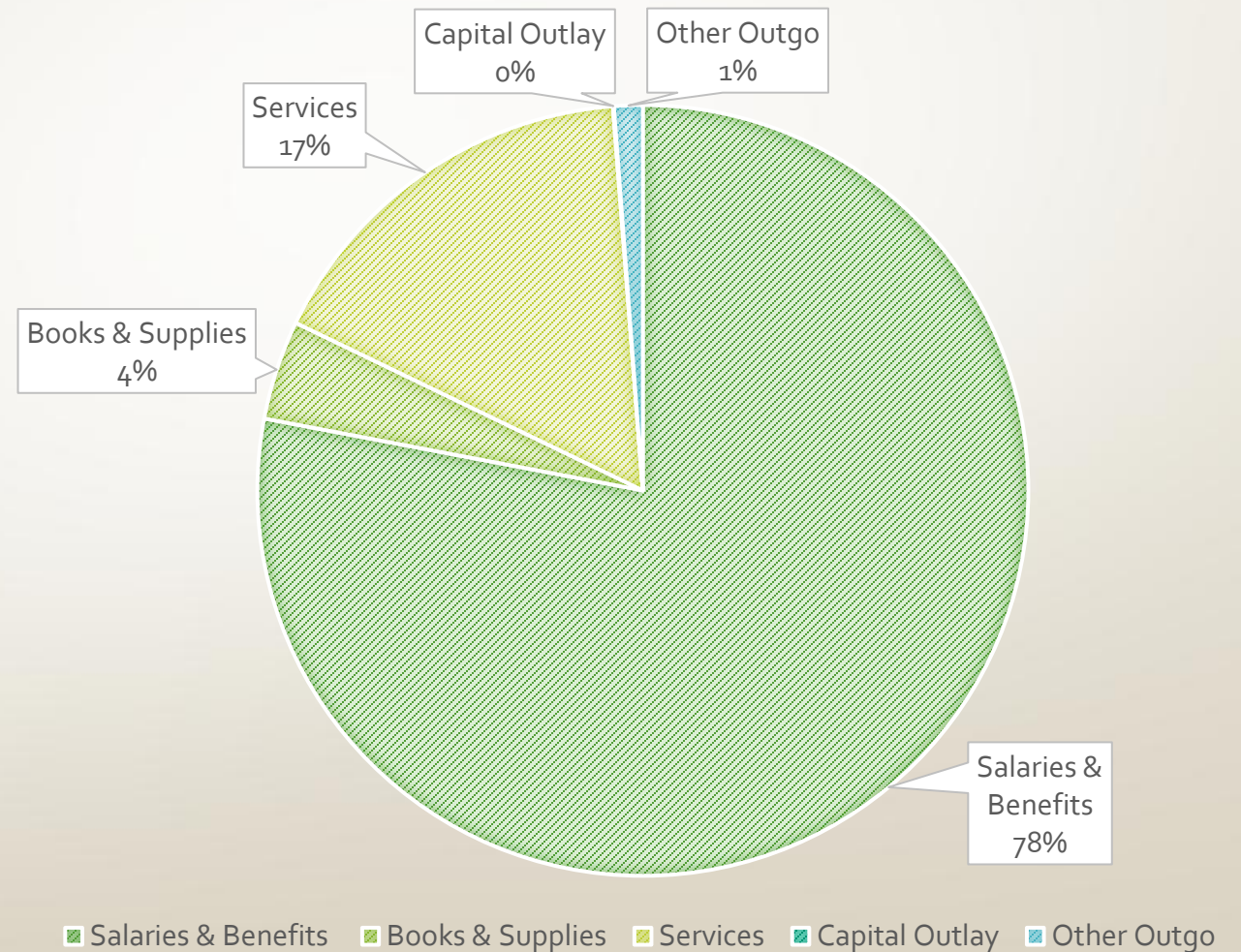
# Total Revenue Summary

Revenue by Object	Total Amount
LCFF Sources	\$38,662,987.00
Federal Revenue	\$819,779.00
Other State Revenue	\$4,593,534.00
Other Local Revenue	\$1,022,570.00
<b>Total Revenue</b>	<b>\$45,098,890.00</b>



# Total Expenditures Summary

Expenditure by Object	Percentage of Budget
Salaries & Benefits	78%
Books & Supplies	4%
Services	17%
Capital Outlay	.05%
Other Outgo	1%





# Multi-Year Projections



## Combined General Fund

Multi-Year Projections	Formula	<u>Multi-Year Projections</u>		
(amounts in dollars)	Reference	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
<b>Beginning Balance</b>	(a)	\$20,095,930	\$14,489,553	\$9,978,395
Revenue	(b)	\$45,098,870	\$47,789,862	\$51,284,437
Expenditures	(c)	<u>\$50,705,247</u>	<u>\$52,301,020</u>	<u>\$53,286,663</u>
Net Increase/(Decrease)	(b)-(c)=(d)	(\$5,606,377)	(\$4,511,158)	(\$2,002,226)
<b>Ending Balance</b>	(a)-(d)=(e)	<b>\$14,489,553</b>	<b>\$9,978,395</b>	<b>\$7,976,169</b>
Total Available Reserves	(f)	\$7,605,787	\$7,260,779	\$5,915,073
Total GF Expenditures	(c)	\$50,705,247	\$52,301,020	\$53,286,663
Reserves at Budget	(f)/(c)	15%	14%	11%



# Why B.O.P?

## Budget Overview for Parents

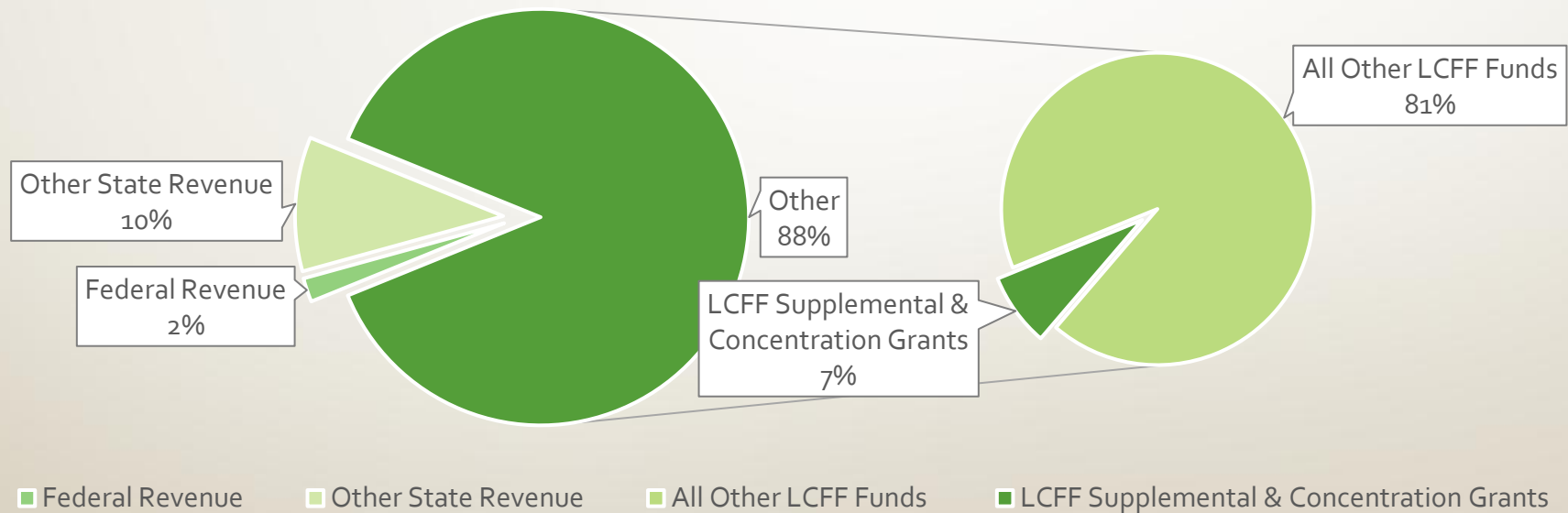
Education Code Section 52064.1 requires school districts to develop the Local Control Funding Formula Budget Overview for Parents (BOP) in conjunction with the Local Control Accountability Plan (LCAP) by July 1 of each year.

The statute requires the BOP to use language that is understandable and accessible to parents to provide transparency.

# Budget Overview for Parents

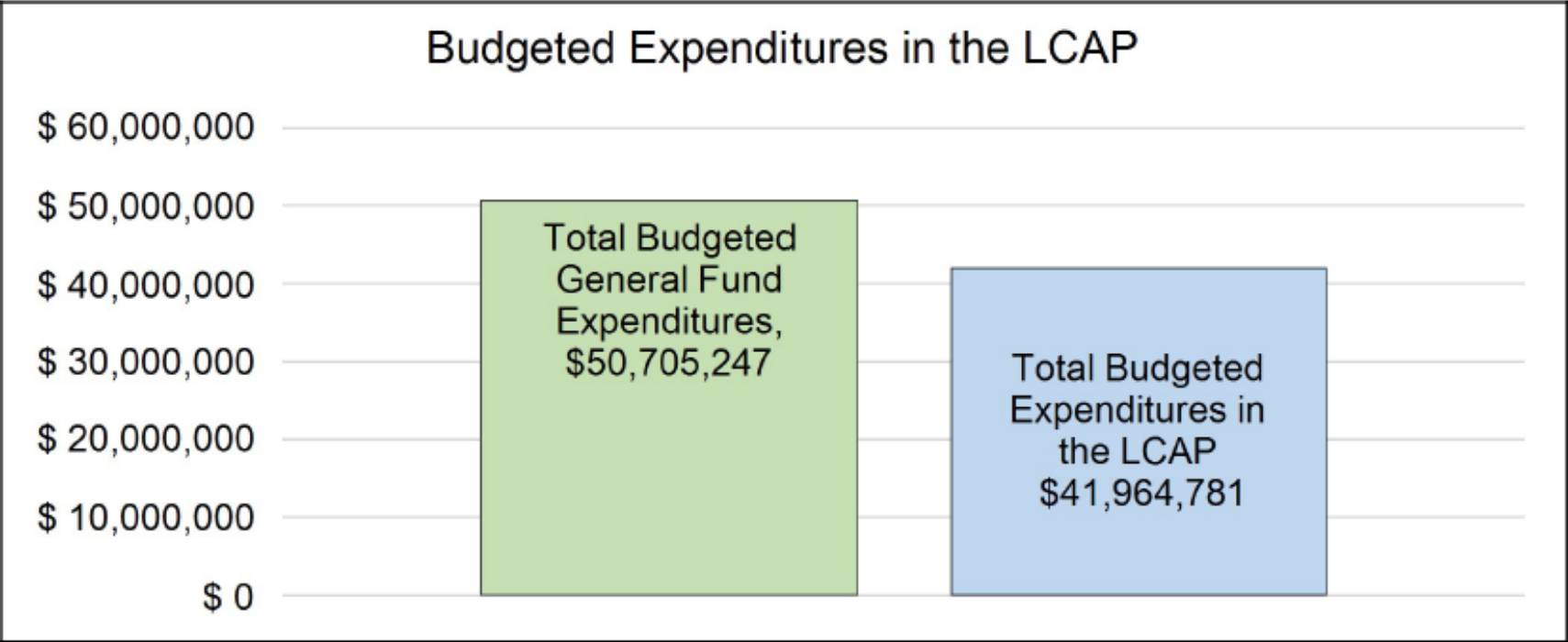
## 2025-2026

Projected Revenue by Fund Source



# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Jefferson Elementary School District plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Jefferson Elementary School District plans to spend \$50,705,247.00 for the 2025-26 school year. Of that amount, \$41,964,781.00 is tied to actions/services in the LCAP and \$8,740,466 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for other operating expenses.

# Next Steps

District submits Budget to  
County for review – June  
2025

The district will continue  
working to evaluate and  
reduce expenses  
associated with external  
services to lower costs in  
all areas of the budget.



Questions

# **BUDGET ADOPTION REPORT**

## **2025-2026**

Jefferson Elementary School  
District  
1219 Whispering Wind Dr  
Tracy CA, 95377

### **Board of Trustees**

Debbie Wingo  
Brian Jackman  
Soyeb Palya  
Pete Carlson  
Todd Wetherell

### **District Administration**

Jim Bridges, Superintendent  
Esabel Corrie, Chief Business Officer

June 17, 2025

# **Jefferson Elementary School District Budget Adoption Report**

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## **Section 1**

### **Budget Certification**

**This report is the mechanism the Board of Trustee's use to inform the State of California that the District budget was developed using the state adopted Criteria and Standards. And that the budget was filed and adopted subsequent to a public hearing by the governing board of the school district.**

#### **SB 828, Balances in Excess of Minimum Reserve Requirements**

**Established by Senate Bill 858, Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties identified in the adopted budget.**

#### **Workers' Compensation Certification**

**Education Code Section 42141 requires each school district to make an annual certification regarding self-insured workers' compensation claims. Being a member of a JPA is considered being self-insured and this certification satisfies the requirement.**

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 1219 Whispering Wind Dr.

Date: 06/09/2025

Adoption Date: 06/17/2025

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Public Hearing:

Place: 1219 Whispering Wind Dr

Date: 06/12/2025

Time: 5:00 pm

Contact person for additional information on the budget reports:

Name: Esabel Corrie

Title: Chief Business Officer

Telephone: 209-836-2766

E-mail: ecorrie@jsdtracy.com

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**

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Form CB  
G8B84J2D61(2025-26)

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	<b>X</b>	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	<b>X</b>	
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.	<b>X</b>	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
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)?	<b>X</b>	
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?		<b>X</b>
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	<b>X</b>
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?	<b>X</b>	<b>X</b>
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)?	<b>X</b>	
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)	<b>n/a</b>	<b>X</b>
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:		<b>X</b>
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?		<b>X</b>
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<b>X</b>	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	

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

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

Jefferson Elementary School District

## 2025-26 Adopted Budget

### Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

**Education Code Section 42127(a)(2)(B) requires providing all of the following for public review and discussion:**

(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:		2025-26 Budget	2026-27 MYP	2027-28 MYP
<u>Objects 9780/9789/9790:</u>				
Fund 01: General Fund		\$9,979,133.00	\$7,260,779.00	\$5,915,073.00
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects		\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$9,979,133.00	\$7,260,779.00	\$5,915,073.00
District Standard Reserve Level (Form CS Line 10B-4)		3%	3%	3%
d Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)		\$50,705,247.00	\$52,301,020.00	\$53,286,663.00
Less District Minimum Reserve for Economic Uncertainties		\$1,521,157.00	\$1,569,031.00	\$1,598,600.00
Remaining Balance to Substantiate Need		\$8,457,976.00	\$5,691,748.00	\$4,316,473.00

**Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:**

[illegible]

### Remaining Unsubstantiated Balance

**\$0.00**

**\$0.00**

**\$0.00**

**Balance must be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

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: 6/17/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Jim Bridges

Title: Superintendent

For additional information on this certification, please contact:

Name: Esabel Corrie

Title: Chief Business Officer

Telephone: 209-836-2766

E-mail: ecorrie@jsdtracy.com

## **Section 2**

### **Multi-Year Projection**

**This report summarizes the base information, used to determine that the District will be able to meet its financial obligations for the current fiscal year and subsequent two fiscal years.**

**There are 3 sections, the first two pages report the sum of the next 4 pages—one two page section for unrestricted funds and the second two page section for restricted funds.**



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	38,662,987.00	6.60%	41,215,254.00	8.09%	44,547,986.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	859,325.00	3.02%	885,277.00	3.42%	915,553.00
4. Other Local Revenues	8600-8799	834,484.00	0.00%	834,484.00	0.00%	834,484.00
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	(9,593,250.00)	2.79%	(9,861,123.00)	2.53%	(10,110,692.00)
6. Total (Sum lines A1 thru A5c)		30,763,546.00	7.51%	33,073,892.00	9.41%	36,187,331.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,394,438.00		17,055,378.00
b. Step & Column Adjustment				210,560.00		213,192.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				450,380.00		450,380.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,394,438.00	4.03%	17,055,378.00	3.89%	17,718,950.00
2. Classified Salaries						
a. Base Salaries				5,314,356.00		5,535,629.00
b. Step & Column Adjustment				108,542.00		110,713.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				112,731.00		112,731.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,314,356.00	4.16%	5,535,629.00	4.04%	5,759,073.00
3. Employee Benefits	3000-3999	7,708,568.00	3.92%	8,010,682.00	3.63%	8,301,340.00
4. Books and Supplies	4000-4999	1,164,160.00	2.98%	1,198,852.00	2.77%	1,232,060.00
5. Services and Other Operating Expenditures	5000-5999	3,935,461.00	2.98%	4,052,738.00	2.77%	4,164,999.00
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	583,750.00	0.00%	583,750.00	0.00%	583,750.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(235,635.00)	-3.61%	(227,135.00)	0.00%	(227,135.00)
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)		34,865,098.00	3.86%	36,209,894.00	3.65%	37,533,037.00

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)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,101,552.00)		(3,136,002.00)		(1,345,706.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,498,333.00		10,396,781.00		7,260,779.00
2. Ending Fund Balance (Sum lines C and D1)		10,396,781.00		7,260,779.00		5,915,073.00
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	417,648.00				
d. Assigned	9780	2,373,346.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,605,787.00		7,260,779.00		5,915,073.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,396,781.00		7,260,779.00		5,915,073.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,605,787.00		7,260,779.00		5,915,073.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		7,605,787.00		7,260,779.00		5,915,073.00
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.						
B1d- 26-27 and 27-28 teacher growth 5FTE each year. B2d- 26-27 and 27-28 classified growth TK aides and yard duties.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	819,779.00	0.00%	819,779.00	0.00%	819,779.00
3. Other State Revenues	8300-8599	3,734,209.00	3.02%	3,846,982.00	3.42%	3,978,549.00
4. Other Local Revenues	8600-8799	188,086.00	0.00%	188,086.00	0.00%	188,086.00
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	9,593,250.00	2.79%	9,861,123.00	2.53%	10,110,692.00
6. Total (Sum lines A1 thru A5c)		14,335,324.00	2.66%	14,715,970.00	2.59%	15,097,106.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,509,471.00		4,687,493.00
b. Step & Column Adjustment				57,870.00		58,594.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				120,152.00		(522,050.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,509,471.00	3.95%	4,687,493.00	-9.89%	4,224,037.00
2. Classified Salaries						
a. Base Salaries				2,083,770.00		2,165,329.00
b. Step & Column Adjustment				42,457.00		43,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				39,102.00		39,102.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,083,770.00	3.91%	2,165,329.00	3.81%	2,247,738.00
3. Employee Benefits	3000-3999	3,533,454.00	3.42%	3,654,371.00	-2.84%	3,550,724.00
4. Books and Supplies	4000-4999	950,915.00	-15.49%	803,627.00	2.77%	825,888.00
5. Services and Other Operating Expenditures	5000-5999	4,483,923.00	0.59%	4,510,190.00	2.77%	4,635,123.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	102,981.00	0.00%	102,981.00	0.00%	102,981.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	155,635.00	-5.46%	147,135.00	0.00%	147,135.00
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)		15,840,149.00	1.58%	16,091,126.00	-2.10%	15,753,626.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,504,825.00)		(1,375,156.00)		(656,520.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,597,597.00		4,092,772.00		2,717,616.00
2. Ending Fund Balance (Sum lines C and D1)		4,092,772.00		2,717,616.00		2,061,096.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,092,772.00		2,717,616.00		2,061,096.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,092,772.00		2,717,616.00		2,061,096.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - 26-27 net of 2FTE cert salary and reduction of 1x funds in EdEff. 27-28 FY net of 2 FTE for growth and reduction of 4 TOSAs and 1 Coord. funded with LREBG 1x funds. B2d - 2 FTE due to growth in each year. SDC aides.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	38,662,987.00	6.60%	41,215,254.00	8.09%	44,547,986.00
2. Federal Revenues	8100-8299	819,779.00	0.00%	819,779.00	0.00%	819,779.00
3. Other State Revenues	8300-8599	4,593,534.00	3.02%	4,732,259.00	3.42%	4,894,102.00
4. Other Local Revenues	8600-8799	1,022,570.00	0.00%	1,022,570.00	0.00%	1,022,570.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		45,098,870.00	5.97%	47,789,862.00	7.31%	51,284,437.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,903,909.00		21,742,871.00
b. Step & Column Adjustment				268,430.00		271,786.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				570,532.00		(71,670.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,903,909.00	4.01%	21,742,871.00	0.92%	21,942,987.00
2. Classified Salaries						
a. Base Salaries				7,398,126.00		7,700,958.00
b. Step & Column Adjustment				150,999.00		154,020.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				151,833.00		151,833.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,398,126.00	4.09%	7,700,958.00	3.97%	8,006,811.00
3. Employee Benefits	3000-3999	11,242,022.00	3.76%	11,665,053.00	1.60%	11,852,064.00
4. Books and Supplies	4000-4999	2,115,075.00	-5.32%	2,002,479.00	2.77%	2,057,948.00
5. Services and Other Operating Expenditures	5000-5999	8,419,384.00	1.70%	8,562,928.00	2.77%	8,800,122.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	686,731.00	0.00%	686,731.00	0.00%	686,731.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(80,000.00)	0.00%	(80,000.00)	0.00%	(80,000.00)
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)		50,705,247.00	3.15%	52,301,020.00	1.88%	53,286,663.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(5,606,377.00)		(4,511,158.00)		(2,002,226.00)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		20,095,930.00		14,489,553.00		9,978,395.00
2. Ending Fund Balance (Sum lines C and D1)		14,489,553.00		9,978,395.00		7,976,169.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,092,772.00		2,717,616.00		2,061,096.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	417,648.00		0.00		0.00
d. Assigned	9780	2,373,346.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,605,787.00		7,260,779.00		5,915,073.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,489,553.00		9,978,395.00		7,976,169.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,605,787.00		7,260,779.00		5,915,073.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,605,787.00		7,260,779.00		5,915,073.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.00%		13.88%		11.10%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,155.05		3,270.37		3,434.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		50,705,247.00		52,301,020.00		53,286,663.00
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)		50,705,247.00		52,301,020.00		53,286,663.00
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)		1,521,157.41		1,569,030.60		1,598,599.89
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)		1,521,157.41		1,569,030.60		1,598,599.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



## **Section 3**

### **Average Daily Attendance**

**This schedule reports our projected Revenue Limit ADA. Average Daily Attendance, ADA, is calculated by dividing the actual days of attendance by the possible days. Thus, if pupil attended 150 days out of a possible 180 days, the pupil would generate 0.84 ADA for funding purposes.**

**Days attended divided by days possible.**

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	2,981.23	2,981.23	2,981.23	3,155.05	3,155.05	3,155.05
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,981.23	2,981.23	2,981.23	3,155.05	3,155.05	3,155.05
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	.97	.97	.97	.97	.97	.97
b. Special Education-Special Day Class	44.60	44.60	44.60	44.60	44.60	44.60
c. Special Education-NPS/LCI						
d. Special Education Extended Year	3.58	3.58	3.58	3.58	3.58	3.58
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	49.15	49.15	49.15	49.15	49.15	49.15
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,030.38	3,030.38	3,030.38	3,204.20	3,204.20	3,204.20
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

## **Section 4**

### **Statement of Cash Flow**

**This report shows the projected cash flow in the  
General Fund for the budget year**

X | Budget

--- | 1st Interim

--- | 2nd Interim

--- | Unaudited Actuals

## JEFFERSON UNIFIED SCHOOL DISTRICT

### ACTUAL AND PROJECTED MONTHLY CASH FLOWS Fiscal Year 2025-26 GENERAL FUND

Completed: 5/29/2025  
Revised: 5/29/2025

Notice: SCJOE is not responsible for the estimates included in the cash flow calculation spreadsheet. Districts should be carefully evaluating and adjusting the calculation for information they are aware of specific to their district that will impact the calculation estimates.

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	EXP. UNEXP.	TOTAL
<b>A. BEGINNING CASH</b>	17,382,819.31	17,457,397.31	15,354,378.31	15,175,137.31	13,529,727.31	12,118,167.31	16,663,912.31	15,283,510.31	13,785,696.31	14,166,145.31	16,671,419.31	12,983,176.31			
<b>B. RECEIPTS</b>															
LCFF:															
Property Tax	0.00	123,857.00	0.00	0.00	0.00	4,866,758.00	0.00	0.00	0.00	3,923,445.00	8,522.00	1,426,571.00	0.00	0.00	10,349,153.00
State Aid - 8011 only	1,101,795.00	1,101,795.00	1,983,232.00	1,983,232.00	1,983,232.00	1,983,232.00	1,983,231.00	1,983,231.00	1,983,231.00	1,983,231.00	1,983,231.00	1,983,232.00	0.00	0.00	22,035,906.00
State Aid - 8012 only	0.00	0.00	1,570,184.00	0.00	0.00	1,570,184.00	0.00	0.00	1,570,184.00	0.00	0.00	1,570,185.00	0.00	0.00	6,280,737.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,767.00	22,767.00	(93,082.00)	25,438.00	19,301.00	0.00	0.00	(2,809.00)
Federal Revenues	46,518.00	(233.00)	41,096.00	24,673.00	0.00	(87,615.00)	404,215.00	0.00	47,862.00	29,753.00	(89,952.00)	403,460.00	0.00	0.00	819,777.00
Other State Revenues	126,917.00	218,010.00	228,450.00	228,450.00	342,354.00	494,358.00	228,450.00	269,290.00	507,254.00	184,582.00	537,250.00	1,228,168.00	0.00	0.00	4,593,534.00
Other Local Revenues	523.00	60,767.00	137,249.00	219,779.00	3,667.00	100,598.00	306,340.00	75,705.00	103,879.00	604,202.00	(211,218.00)	(378,921.00)	0.00	0.00	1,022,570.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>															
Other Rcpts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	1,275,753.00	1,504,196.00	3,960,211.00	2,456,134.00	2,329,253.00	8,927,516.00	2,922,237.00	2,350,993.00	4,235,177.00	6,832,131.00	2,253,271.00	6,251,996.00	0.00	0.00	45,098,868.00
															45,098,870.00 Projected totals double check
															45,098,868.00
															2.00 rounding
<b>C. DISBURSEMENTS</b>															
Certificated Salary	355,534.00	1,755,751.00	1,779,647.00	1,786,504.00	1,733,398.00	1,973,909.00	1,747,062.00	1,742,108.00	1,799,322.00	1,718,980.00	1,652,314.00	2,859,382.00	0.00	0.00	20,903,911.00
Classified Salary	250,569.00	568,602.00	626,279.00	611,909.00	584,768.00	610,765.00	616,448.00	614,413.00	622,515.00	625,085.00	592,816.00	1,073,954.00	0.00	0.00	7,398,126.00
Employee Benefits	227,187.00	841,901.00	890,960.00	887,914.00	867,580.00	931,648.00	890,750.00	886,933.00	918,982.00	917,430.00	1,356,924.00	2,623,814.00	0.00	0.00	11,242,023.00
Supplies	39,066.00	93,120.00	273,642.00	181,088.00	73,531.00	37,964.00	461,075.00	73,665.00	63,532.00	133,785.00	398,749.00	285,859.00	0.00	0.00	2,115,076.00
Services	298,933.00	317,878.00	515,130.00	579,855.00	427,819.00	759,833.00	532,577.00	485,356.00	404,045.00	685,245.00	1,903,073.00	1,509,640.00	0.00	0.00	8,419,384.00
Capital Outlays	0.00	77.00	0.00	480.00	(77.00)	13,855.00	933.00	0.00	0.00	0.00	0.00	4,732.00	0.00	0.00	20,000.00
Other Outgo	29,886.00	29,886.00	53,794.00	53,794.00	53,794.00	53,794.00	53,794.00	46,332.00	46,332.00	46,332.00	37,638.00	101,356.00	0.00	0.00	606,732.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL</b>															
Other Dsbrsmnts/Non-Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	1,201,175.00	3,607,215.00	4,139,452.00	4,101,544.00	3,740,813.00	4,381,771.00	4,302,639.00	3,848,807.00	3,854,728.00	4,126,857.00	5,941,514.00	7,458,737.00	0.00	0.00	50,705,252.00
															50,705,247.00 Projected totals double check
															50,705,252.00
															(5.00)
<b>D. BALANCE SHEET TRANSACTIONS</b>															
Assets															
Cash Not in Treasury	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Accounts Receivable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable (excluding LCFF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal Assets</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities															
Accounts Payable (LCFF only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable (excluding LCFF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Subtotal Liabilities</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Balance Sheet Transactions</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE</b>	74,578.00	(2,103,019.00)	(179,241.00)	(1,645,410.00)	(1,411,560.00)	4,545,745.00	(1,380,402.00)	(1,497,814.00)	380,449.00	2,505,274.00	(3,688,243.00)	(1,206,741.00)	0.00	0.00	(5,606,384.00)
															(5,606,384.00)
															0.00
<b>F. ENDING CASH</b>	17,457,397.31	15,354,378.31	15,175,137.31	13,529,727.31	12,118,167.31	16,663,912.31	15,283,510.31	13,785,696.31	14,166,145.31	16,671,419.31	12,983,176.31	11,776,435.31			
	=	=	=	=	=	=	=	=	=	=	=	=			Note 3
<b>G. ENDING CASH,PLUS ACCRUALS</b>															11,776,435.31

Note 1 This subtotal must balance to Form 01, Line A.5+Line D.1a+Line D.2a+Line D.3  
Note 2 This subtotal must balance to Form 01, Line B.9+Line D.1b+Line D.2b  
Note 3 Ending Cash must balance to month-end system report of actual cash. Balance must be positive.

THIS SPREADSHEET IS LINKED TO OTHERS  
NO DATA ENTRY NEEDED

## **Section 5**

### **General Fund**

**The General Fund (Fund 01) is used to account for the ordinary operations of the District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.**

**Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities**

**The principal revenue sources for this fund is through a State apportionment calculated by the Local Control Funding Formula.**



			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	35,408,703.00	0.00	35,408,703.00	38,662,987.00	0.00	38,662,987.00	9.2%
2) Federal Revenue		8100-8299	0.00	1,043,433.00	1,043,433.00	0.00	819,779.00	819,779.00	-21.4%
3) Other State Revenue		8300-8599	847,865.00	3,834,663.00	4,682,528.00	859,325.00	3,734,209.00	4,593,534.00	-1.9%
4) Other Local Revenue		8600-8799	799,631.00	453,846.00	1,253,477.00	834,484.00	188,086.00	1,022,570.00	-18.4%
5) TOTAL, REVENUES			37,056,199.00	5,331,942.00	42,388,141.00	40,356,796.00	4,742,074.00	45,098,870.00	6.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,647,480.00	3,297,915.00	17,945,395.00	16,394,438.00	4,509,471.00	20,903,909.00	16.5%
2) Classified Salaries		2000-2999	4,210,835.00	1,476,406.00	5,687,241.00	5,314,356.00	2,083,770.00	7,398,126.00	30.1%
3) Employee Benefits		3000-3999	6,621,420.00	2,873,136.00	9,494,556.00	7,708,568.00	3,533,454.00	11,242,022.00	18.4%
4) Books and Supplies		4000-4999	1,389,622.00	2,707,233.00	4,096,855.00	1,164,160.00	950,915.00	2,115,075.00	-48.4%
5) Services and Other Operating Expenditures		5000-5999	3,679,519.00	4,973,557.00	8,653,076.00	3,935,461.00	4,483,923.00	8,419,384.00	-2.7%
6) Capital Outlay		6000-6999	437,081.00	186,186.00	623,267.00	0.00	20,000.00	20,000.00	-96.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	568,666.00	102,981.00	671,647.00	583,750.00	102,981.00	686,731.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(351,257.00)	271,257.00	(80,000.00)	(235,635.00)	155,635.00	(80,000.00)	0.0%
9) TOTAL, EXPENDITURES			31,203,366.00	15,888,671.00	47,092,037.00	34,865,098.00	15,840,149.00	50,705,247.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,852,833.00	(10,556,729.00)	(4,703,896.00)	5,491,698.00	(11,098,075.00)	(5,606,377.00)	19.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,390,885.00)	7,390,885.00	0.00	(9,593,250.00)	9,593,250.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,390,885.00)	7,390,885.00	0.00	(9,593,250.00)	9,593,250.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,538,052.00)	(3,165,844.00)	(4,703,896.00)	(4,101,552.00)	(1,504,825.00)	(5,606,377.00)	19.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,036,385.00	8,763,441.00	24,799,826.00	14,498,333.00	5,597,597.00	20,095,930.00	-19.0%
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)			16,036,385.00	8,763,441.00	24,799,826.00	14,498,333.00	5,597,597.00	20,095,930.00	-19.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,036,385.00	8,763,441.00	24,799,826.00	14,498,333.00	5,597,597.00	20,095,930.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			14,498,333.00	5,597,597.00	20,095,930.00	10,396,781.00	4,092,772.00	14,489,553.00	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,597,597.00	5,597,597.00	0.00	4,092,772.00	4,092,772.00	-26.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,059,520.00	0.00	5,059,520.00	417,648.00	0.00	417,648.00	-91.7%
Mitigation Measures	0000	9760	5,059,520.00		5,059,520.00			0.00	
Mitigation Measures	0000	9760			0.00	417,648.00		417,648.00	
d) Assigned									
Other Assignments		9780	2,375,007.00	0.00	2,375,007.00	2,373,346.00	0.00	2,373,346.00	-0.1%
Future Adoption Materials	0000	9780	1,500,000.00		1,500,000.00			0.00	
Tech Refresh	1100	9780	875,007.00		875,007.00			0.00	
Future Adoption Materials	0000	9780			0.00	1,500,000.00		1,500,000.00	
Tech Refresh	1100	9780			0.00	873,346.00		873,346.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,063,806.00	0.00	7,063,806.00	7,605,787.00	0.00	7,605,787.00	7.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,775,953.04	1,434,696.67	23,210,649.71				
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,422.92)	0.00	(11,422.92)				
b) in Banks		9120	977.22	10,505.00	11,482.22				
c) in Revolving Cash Account		9130	7,740.00	0.00	7,740.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	403.76	30,052.82	30,456.58				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			21,773,651.10	1,475,254.49	23,248,905.59				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	152,678.67	0.00	152,678.67				
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			152,678.67	0.00	152,678.67				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			21,620,972.43	1,475,254.49	23,096,226.92				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	19,168,990.00	0.00	19,168,990.00	22,035,906.00	0.00	22,035,906.00	15.0%
Education Protection Account State Aid - Current Year		8012	5,868,588.00	0.00	5,868,588.00	6,280,737.00	0.00	6,280,737.00	7.0%
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	46,117.00	0.00	46,117.00	46,117.00	0.00	46,117.00	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	8,309,706.00	0.00	8,309,706.00	8,309,706.00	0.00	8,309,706.00	0.0%
Unsecured Roll Taxes		8042	507,816.00	0.00	507,816.00	507,816.00	0.00	507,816.00	0.0%
Prior Years' Taxes		8043	8,782.00	0.00	8,782.00	8,782.00	0.00	8,782.00	0.0%
Supplemental Taxes		8044	164,022.00	0.00	164,022.00	164,022.00	0.00	164,022.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,312,710.00	0.00	1,312,710.00	1,312,710.00	0.00	1,312,710.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	24,950.00	0.00	24,950.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			35,411,681.00	0.00	35,411,681.00	38,665,796.00	0.00	38,665,796.00	9.2%
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	(2,978.00)	0.00	(2,978.00)	(2,809.00)	0.00	(2,809.00)	-5.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			35,408,703.00	0.00	35,408,703.00	38,662,987.00	0.00	38,662,987.00	9.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	442,635.00	442,635.00	0.00	442,635.00	442,635.00	0.0%
Special Education Discretionary Grants		8182	0.00	52,327.00	52,327.00	0.00	47,306.00	47,306.00	-9.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		411,125.00	411,125.00		211,892.00	211,892.00	-48.5%
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		39,774.00	39,774.00		39,774.00	39,774.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		60,697.00	60,697.00		60,697.00	60,697.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		17,475.00	17,475.00		17,475.00	17,475.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	19,400.00	19,400.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,043,433.00	1,043,433.00	0.00	819,779.00	819,779.00	-21.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	106,621.00	0.00	106,621.00	118,595.00	0.00	118,595.00	11.2%
Lottery - Unrestricted and Instructional Materials		8560	570,517.00	244,934.00	815,451.00	570,730.00	248,460.00	819,190.00	0.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		1,377,112.00	1,377,112.00		1,377,112.00	1,377,112.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		381,286.00	381,286.00		381,286.00	381,286.00	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	170,727.00	1,831,331.00	2,002,058.00	170,000.00	1,727,351.00	1,897,351.00	-5.2%
TOTAL, OTHER STATE REVENUE			847,865.00	3,834,663.00	4,682,528.00	859,325.00	3,734,209.00	4,593,534.00	-1.9%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	32,000.00	0.00	32,000.00	134,484.00	0.00	134,484.00	320.3%
Interest		8660	516,236.00	0.00	516,236.00	515,000.00	0.00	515,000.00	-0.2%
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%

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)	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	54,280.00	0.00	54,280.00	50,000.00	0.00	50,000.00	-7.9%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	197,115.00	265,760.00	462,875.00	135,000.00	0.00	135,000.00	-70.8%
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		188,086.00	188,086.00		188,086.00	188,086.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			799,631.00	453,846.00	1,253,477.00	834,484.00	188,086.00	1,022,570.00	-18.4%
TOTAL, REVENUES			37,056,199.00	5,331,942.00	42,388,141.00	40,356,796.00	4,742,074.00	45,098,870.00	6.4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	12,653,091.00	2,276,876.00	14,929,967.00	14,169,734.00	3,170,759.00	17,340,493.00	16.1%
Certificated Pupil Support Salaries		1200	106,624.00	820,299.00	926,923.00	327,885.00	975,613.00	1,303,498.00	40.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,780,591.00	176,437.00	1,957,028.00	1,783,680.00	176,437.00	1,960,117.00	0.2%
Other Certificated Salaries		1900	107,174.00	24,303.00	131,477.00	113,139.00	186,662.00	299,801.00	128.0%
TOTAL, CERTIFICATED SALARIES			14,647,480.00	3,297,915.00	17,945,395.00	16,394,438.00	4,509,471.00	20,903,909.00	16.5%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,061,587.00	955,245.00	2,016,832.00	1,848,201.00	1,193,902.00	3,042,103.00	50.8%
Classified Support Salaries		2200	1,353,512.00	316,625.00	1,670,137.00	1,512,643.00	345,977.00	1,858,620.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	278,332.00	79,153.00	357,485.00	301,801.00	79,153.00	380,954.00	6.6%
Clerical, Technical and Office Salaries		2400	1,505,164.00	76,040.00	1,581,204.00	1,637,311.00	112,935.00	1,750,246.00	10.7%
Other Classified Salaries		2900	12,240.00	49,343.00	61,583.00	14,400.00	351,803.00	366,203.00	494.6%
TOTAL, CLASSIFIED SALARIES			4,210,835.00	1,476,406.00	5,687,241.00	5,314,356.00	2,083,770.00	7,398,126.00	30.1%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,627,725.00	1,862,408.00	4,490,133.00	3,067,613.00	2,092,947.00	5,160,560.00	14.9%
PERS		3201-3202	1,091,854.00	383,701.00	1,475,555.00	1,269,056.00	457,397.00	1,726,453.00	17.0%
OASDI/Medicare/Alternative		3301-3302	506,052.00	163,561.00	669,613.00	627,500.00	241,400.00	868,900.00	29.8%
Health and Welfare Benefits		3401-3402	2,063,735.00	386,601.00	2,450,336.00	2,364,250.00	629,471.00	2,993,721.00	22.2%
Unemployment Insurance		3501-3502	9,279.00	2,336.00	11,615.00	11,090.00	5,545.00	16,635.00	43.2%
Workers' Compensation		3601-3602	305,061.00	73,571.00	378,632.00	353,411.00	104,904.00	458,315.00	21.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,714.00	958.00	18,672.00	15,648.00	1,790.00	17,438.00	-6.6%
TOTAL, EMPLOYEE BENEFITS			6,621,420.00	2,873,136.00	9,494,556.00	7,708,568.00	3,533,454.00	11,242,022.00	18.4%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	168,290.00	168,290.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	204,920.00	1,122,129.00	1,327,049.00	18,000.00	300,000.00	318,000.00	-76.0%
Materials and Supplies		4300	708,888.00	1,142,525.00	1,851,413.00	577,160.00	636,615.00	1,213,775.00	-34.4%
Noncapitalized Equipment		4400	475,814.00	274,289.00	750,103.00	569,000.00	14,300.00	583,300.00	-22.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,389,622.00	2,707,233.00	4,096,855.00	1,164,160.00	950,915.00	2,115,075.00	-48.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	137,212.00	65,373.00	202,585.00	204,225.00	42,662.00	246,887.00	21.9%
Dues and Memberships		5300	19,852.00	2,355.00	22,207.00	17,000.00	0.00	17,000.00	-23.4%
Insurance		5400 - 5450	267,889.00	0.00	267,889.00	364,547.00	0.00	364,547.00	36.1%
Operations and Housekeeping Services		5500	1,505,567.00	217,599.00	1,723,166.00	1,303,500.00	220,000.00	1,523,500.00	-11.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	332,348.00	185,896.00	518,244.00	592,788.00	218,634.00	811,422.00	56.6%

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 Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,232,906.00	4,497,072.00	5,729,978.00	1,261,401.00	4,002,627.00	5,264,028.00	-8.1%
Communications		5900	183,745.00	5,262.00	189,007.00	192,000.00	0.00	192,000.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,679,519.00	4,973,557.00	8,653,076.00	3,935,461.00	4,483,923.00	8,419,384.00	-2.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	437,081.00	186,186.00	623,267.00	0.00	20,000.00	20,000.00	-96.8%
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			437,081.00	186,186.00	623,267.00	0.00	20,000.00	20,000.00	-96.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	568,666.00	102,981.00	671,647.00	583,750.00	102,981.00	686,731.00	2.2%
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)			568,666.00	102,981.00	671,647.00	583,750.00	102,981.00	686,731.00	2.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(271,257.00)	271,257.00	0.00	(155,635.00)	155,635.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(80,000.00)	0.00	(80,000.00)	(80,000.00)	0.00	(80,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(351,257.00)	271,257.00	(80,000.00)	(235,635.00)	155,635.00	(80,000.00)	0.0%
TOTAL, EXPENDITURES			31,203,366.00	15,888,671.00	47,092,037.00	34,865,098.00	15,840,149.00	50,705,247.00	7.7%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									

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)	
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(7,390,885.00)	7,390,885.00	0.00	(9,593,250.00)	9,593,250.00	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			(7,390,885.00)	7,390,885.00	0.00	(9,593,250.00)	9,593,250.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(7,390,885.00)	7,390,885.00	0.00	(9,593,250.00)	9,593,250.00	0.00	0.0%

			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	35,408,703.00	0.00	35,408,703.00	38,662,987.00	0.00	38,662,987.00	9.2%
2) Federal Revenue		8100-8299	0.00	1,043,433.00	1,043,433.00	0.00	819,779.00	819,779.00	-21.4%
3) Other State Revenue		8300-8599	847,865.00	3,834,663.00	4,682,528.00	859,325.00	3,734,209.00	4,593,534.00	-1.9%
4) Other Local Revenue		8600-8799	799,631.00	453,846.00	1,253,477.00	834,484.00	188,086.00	1,022,570.00	-18.4%
5) TOTAL, REVENUES			37,056,199.00	5,331,942.00	42,388,141.00	40,356,796.00	4,742,074.00	45,098,870.00	6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	19,701,481.00	8,895,867.00	28,597,348.00	22,776,824.00	9,317,765.00	32,094,589.00	12.2%
2) Instruction - Related Services	2000-2999		3,481,411.00	1,749,014.00	5,230,425.00	3,608,759.00	1,974,293.00	5,583,052.00	6.7%
3) Pupil Services	3000-3999		1,433,816.00	3,156,711.00	4,590,527.00	1,390,390.00	2,630,015.00	4,020,405.00	-12.4%
4) Ancillary Services	4000-4999		54,609.00	0.00	54,609.00	74,209.00	0.00	74,209.00	35.9%
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		2,993,785.00	281,257.00	3,275,042.00	3,952,564.00	155,635.00	4,108,199.00	25.4%
8) Plant Services	8000-8999		2,969,598.00	1,702,841.00	4,672,439.00	2,478,602.00	1,659,460.00	4,138,062.00	-11.4%
9) Other Outgo	9000-9999		568,666.00	102,981.00	671,647.00	583,750.00	102,981.00	686,731.00	2.2%
10) TOTAL, EXPENDITURES			31,203,366.00	15,888,671.00	47,092,037.00	34,865,098.00	15,840,149.00	50,705,247.00	7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,852,833.00	(10,556,729.00)	(4,703,896.00)	5,491,698.00	(11,098,075.00)	(5,606,377.00)	19.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,390,885.00)	7,390,885.00	0.00	(9,593,250.00)	9,593,250.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,390,885.00)	7,390,885.00	0.00	(9,593,250.00)	9,593,250.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,538,052.00)	(3,165,844.00)	(4,703,896.00)	(4,101,552.00)	(1,504,825.00)	(5,606,377.00)	19.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,036,385.00	8,763,441.00	24,799,826.00	14,498,333.00	5,597,597.00	20,095,930.00	-19.0%
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)			16,036,385.00	8,763,441.00	24,799,826.00	14,498,333.00	5,597,597.00	20,095,930.00	-19.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,036,385.00	8,763,441.00	24,799,826.00	14,498,333.00	5,597,597.00	20,095,930.00	-19.0%
2) Ending Balance, June 30 (E + F1e)			14,498,333.00	5,597,597.00	20,095,930.00	10,396,781.00	4,092,772.00	14,489,553.00	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	5,597,597.00	5,597,597.00	0.00	4,092,772.00	4,092,772.00	-26.9%
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	5,059,520.00	0.00	5,059,520.00	417,648.00	0.00	417,648.00	-91.7%
Mitigation Measures	0000	9760	5,059,520.00		5,059,520.00			0.00	
Mitigation Measures	0000	9760			0.00	417,648.00		417,648.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,375,007.00	0.00	2,375,007.00	2,373,346.00	0.00	2,373,346.00	-0.1%
Future Adoption Materials	0000	9780	1,500,000.00		1,500,000.00			0.00	
Tech Refresh	1100	9780	875,007.00		875,007.00			0.00	
Future Adoption Materials	0000	9780			0.00	1,500,000.00		1,500,000.00	
Tech Refresh	1100	9780			0.00	873,346.00		873,346.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,063,806.00	0.00	7,063,806.00	7,605,787.00	0.00	7,605,787.00	7.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	611,067.00	7,344.00
6266	Educator Effectiveness, FY 2021-22	172,747.00	0.00
6300	Lottery : Instructional Materials	908,459.00	656,919.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	151,811.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	643,606.00	952,449.00
7435	Learning Recovery Emergency Block Grant	1,293,070.00	590,582.00
7810	Other Restricted State	18,713.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,583,740.00	1,671,094.00
9010	Other Restricted Local	214,384.00	214,384.00
Total, Restricted Balance		5,597,597.00	4,092,772.00



## **Section 6**

### **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):	3,155	
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>	

### 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	2,423	2,554		
Charter School				
<b>Total ADA</b>	<b>2,423</b>	<b>2,554</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	2,693	2,790		
Charter School				
<b>Total ADA</b>	<b>2,693</b>	<b>2,790</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	2,985	2,981		
Charter School		0		
<b>Total ADA</b>	<b>2,985</b>	<b>2,981</b>	<b>0.1%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	3,155			
Charter School	0			
<b>Total ADA</b>	<b>3,155</b>			

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**1B. Comparison of District ADA to the Standard**

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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	2,502	2,623		
Charter School				
<b>Total Enrollment</b>	<b>2,502</b>	<b>2,623</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	2,790	2,905		
Charter School				
<b>Total Enrollment</b>	<b>2,790</b>	<b>2,905</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	3,084	3,127		
Charter School				
<b>Total Enrollment</b>	<b>3,084</b>	<b>3,127</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	3,287			
Charter School				
<b>Total Enrollment</b>	<b>3,287</b>			

**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	2,502	2,623	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,502</b>	<b>2,623</b>	<b>95.4%</b>
Second Prior Year (2023-24)			
District Regular	2,790	2,905	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,790</b>	<b>2,905</b>	<b>96.1%</b>
First Prior Year (2024-25)			
District Regular	2,981	3,127	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,981</b>	<b>3,127</b>	<b>95.3%</b>
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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	3,155	3,287		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,155</b>	<b>3,287</b>	<b>96.0%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	3,270	3,407		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,270</b>	<b>3,407</b>	<b>96.0%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	3,435	3,578		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,435</b>	<b>3,578</b>	<b>96.0%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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)	3,030.38	3,204.20	3,270.37	3,434.98
b. Prior Year ADA (Funded)		3,030.38	3,204.20	3,270.37
c. Difference (Step 1a minus Step 1b)		173.82	66.17	164.61
d. Percent Change Due to Population (Step 1c divided by Step 1b)		5.74%	2.07%	5.03%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		38,662,987.00	41,215,254.00	44,547,986.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		889,248.70	1,244,700.67	1,523,541.12
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)		8.04%	5.09%	8.45%
LCFF Revenue Standard (Step 3, plus/minus 1%):		7.04% to 9.04%	4.09% to 6.09%	7.45% to 9.45%

#### 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)	10,374,103.00	10,349,153.00	10,349,153.00	10,349,153.00
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)	35,411,681.00	38,665,796.00	41,217,966.00	44,550,570.00
District's Projected Change in LCFF Revenue:		9.19%	6.60%	8.09%
LCFF Revenue Standard		7.04% to 9.04%	4.09% to 6.09%	7.45% to 9.45%
Status:		Not Met	Not Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

Increase to ADA due to new property development.

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)	18,472,526.05	21,752,715.39	84.9%
Second Prior Year (2023-24)	19,710,369.06	23,646,487.13	83.4%
First Prior Year (2024-25)	25,479,735.00	31,203,366.00	81.7%
Historical Average Ratio:			83.3%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.3% to 86.3%	80.3% to 86.3%	80.3% to 86.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	29,417,362.00	34,865,098.00	84.4%	Met
1st Subsequent Year (2026-27)	30,601,689.00	36,209,894.00	84.5%	Met
2nd Subsequent Year (2027-28)	31,779,363.00	37,533,037.00	84.7%	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):	8.04%	5.09%	8.45%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-1.96% to 18.04%</b>	<b>-4.91% to 15.09%</b>	<b>-1.55% to 18.45%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.04% to 13.04%	0.09% to 10.09%	3.45% to 13.45%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2024-25)	1,043,433.00		
Budget Year (2025-26)	819,779.00	(21.43%)	Yes
1st Subsequent Year (2026-27)	819,779.00	0.00%	Yes
2nd Subsequent Year (2027-28)	819,779.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Reduction of carry over in Title I and reduced revenue in RS 3219 and 3315. Held revenue flat in out years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2024-25)	4,682,528.00		
Budget Year (2025-26)	4,593,534.00	(1.90%)	Yes
1st Subsequent Year (2026-27)	4,732,259.00	3.02%	No
2nd Subsequent Year (2027-28)	4,894,102.00	3.42%	Yes

**Explanation:**  
(required if Yes)

Reduction of one time funding in Pre K (RS 6053 and RS 7810). Other state revenues increased by Cola per May revise.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2024-25)	1,253,477.00		
Budget Year (2025-26)	1,022,570.00	(18.42%)	Yes
1st Subsequent Year (2026-27)	1,022,570.00	0.00%	Yes
2nd Subsequent Year (2027-28)	1,022,570.00	0.00%	Yes

**Explanation:**  
(required if Yes)

School site donation revenue was not included in local revenues. District will re-evaluate at 1st interim.

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

First Prior Year (2024-25)	4,096,855.00		
Budget Year (2025-26)	2,115,075.00	(48.37%)	Yes
1st Subsequent Year (2026-27)	2,002,479.00	(5.32%)	Yes
2nd Subsequent Year (2027-28)	2,057,948.00	2.77%	Yes

**Explanation:**  
(required if Yes)

Reduction in one time funding AMIM, UPK, ELOP, and KIT Funding.

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

First Prior Year (2024-25)	8,653,076.00		
Budget Year (2025-26)	8,419,384.00	(2.70%)	Yes
1st Subsequent Year (2026-27)	8,562,928.00	1.70%	No
2nd Subsequent Year (2027-28)	8,800,122.00	2.77%	Yes

**Explanation:**  
(required if Yes)

Reduction in one time funding ELOP, ESSER, KIT, LREBG.

**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)	6,979,438.00		
Budget Year (2025-26)	6,435,883.00	(7.79%)	Not Met
1st Subsequent Year (2026-27)	6,574,608.00	2.16%	Met
2nd Subsequent Year (2027-28)	6,736,451.00	2.46%	Met

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

First Prior Year (2024-25)	12,749,931.00		
Budget Year (2025-26)	10,534,459.00	(17.38%)	Not Met
1st Subsequent Year (2026-27)	10,565,407.00	.29%	Met
2nd Subsequent Year (2027-28)	10,858,070.00	2.77%	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)

Reduction of carry over in Title I and reduced revenue in RS 3219 and 3315. Held revenue flat in out years.

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

Reduction of one time funding in Pre K (RS 6053 and RS 7810). Other state revenues increased by Cola per May revise.

**Explanation:**  
Other Local Revenue

School site donation revenue was not included in local revenues. District will re-evaluate at 1st interim.

(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)

Reduction in one time funding AMIM, UPK, ELOP, and KIT Funding.

**Explanation:**

**Services and Other Exps**

(linked from 6B  
if NOT met)

Reduction in one time funding ELOP, ESSER, KIT, LREBG.

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)

49,424,785.00

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

0.00

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

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

49,424,785.00

1,482,743.55

1,526,814.00

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

**Explanation:**

(required if NOT met  
and Other is marked)

8. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	4,500,000.00	4,500,000.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	909,415.00	1,101,054.96	7,063,806.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,451,807.86	8,153,465.31	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.82)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,861,220.04	13,754,520.27	7,063,806.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	30,313,819.39	36,701,831.92	47,092,037.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	30,313,819.39	36,701,831.92	47,092,037.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	25.9%	37.5%	15.0%

**District's Deficit Spending Standard Percentage Levels**

(Line 3 times 1/3):

<b>8.6%</b>	<b>12.5%</b>	<b>5.0%</b>
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<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	1,619,535.69	21,752,715.39	N/A	Met
Second Prior Year (2023-24)	6,213,600.05	23,646,487.13	N/A	Met
First Prior Year (2024-25)	(1,538,052.00)	31,203,366.00	4.9%	Met
Budget Year (2025-26) (Information only)	(4,101,552.00)	34,865,098.00		

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	6,647,846.00	8,439,714.17	N/A	Met
Second Prior Year (2023-24)	7,638,790.00	9,822,784.86	N/A	Met
First Prior Year (2024-25)	10,409,644.00	16,036,385.00	N/A	Met
Budget Year (2025-26) (Information only)	14,498,333.00			

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

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	11,776,435.00		Met

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

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

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

**Explanation:**

(required if NOT met)



**10. CRITERION: Reserves**

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

**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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	3,155	3,270	3,435
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

**10B. Calculating the District's Reserve Standard**

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	50,705,247.00	52,301,020.00	53,286,663.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	50,705,247.00	52,301,020.00	53,286,663.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,521,157.41	1,569,030.60	1,598,599.89
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>1,521,157.41</b>	<b>1,569,030.60</b>	<b>1,598,599.89</b>

**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)
0.00		
7,605,787.00	7,260,779.00	5,915,073.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
7,605,787.00	7,260,779.00	5,915,073.00
15.00%	13.88%	11.10%
<b>1,521,157.41</b>	<b>1,569,030.60</b>	<b>1,598,599.89</b>
Met	Met	Met

**District's Reserve Standard**

**(Section 10B, Line 7):**

Status:

**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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2024-25)	(7,390,885.00)			
Budget Year (2025-26)	(9,593,250.00)	2,202,365.00	29.8%	Not Met
1st Subsequent Year (2026-27)	(9,861,123.00)	267,873.00	2.8%	Met
2nd Subsequent Year (2027-28)	(10,110,692.00)	249,569.00	2.5%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Due to rising cost in the Special Education programs, services, and staffing the contribution has climbed over the years. The district is diligently working to reduce outside services and hire internally to reduce costs.

- 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 commitments<sup>1</sup> 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.

<sup>1</sup> 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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds	29	Fund 51, 8571, 8611, 8612, 8614, 8660	Fund 51, 7433, 7434	43,704,280
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				43,704,280

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	934,350	934,350	934,350	934,350
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	934,350	934,350	934,350	934,350
Has total annual payment increased over prior year (2024-25)?		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)

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

Yes

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

District cap is provided to a small group of employees until the age 70. Current employees are not eligible.

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

0

0

4. OPEB Liabilities

a. Total OPEB liability

409,488.00

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

70,224.00

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

339,264.00

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

0.00

0.00

0.00

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

0.00

0.00

0.00

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

51,087.00

51,590.00

52,063.00

d. Number of retirees receiving OPEB benefits

7.00

7.00

7.00

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:

0

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

0.00

b. Amount contributed (funded) for self-insurance programs

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(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	152	168	175	182

**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	235,688		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	554,659	0	0
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	1,986,649	1,986,649	1,986,649
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:

No		

--

**Certificated (Non-management) Step and Column Adjustments**

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	268,430	271,786	274,287
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

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

**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	129	133	142	151

**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

98,333
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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

207,781		
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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
1,114,254	1,114,254	1,114,254

**Classified (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:

No		

--

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

**Classified (Non-management) Step and Column Adjustments**

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

Yes	Yes	Yes
150,999	154,020	160,136

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?

No	No	No
No	No	No

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	33	34	34	34

**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?

Yes

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

Jun 17, 2025

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

# ADDITIONAL FISCAL INDICATORS

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

<b>A1.</b>	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	Yes
<b>A3.</b>	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
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

End of School District Budget Criteria and Standards Review



## **Section 7**

### **Cafeteria Fund**

**The Cafeteria Fund is used to account separately for federal, state, and local revenues to operate the food service program.**

**The principal revenue source in this fund is the federal National School Lunch and Breakfast Program, and State Meal Program. Both sources are generated based on meals served to pupils.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	600,000.00	50.0%
3) Other State Revenue		8300-8599	1,300,000.00	1,900,000.00	46.2%
4) Other Local Revenue		8600-8799	76,492.00	120,000.00	56.9%
5) TOTAL, REVENUES			1,776,492.00	2,620,000.00	47.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	363,232.00	533,425.00	46.9%
3) Employee Benefits		3000-3999	166,202.00	291,495.00	75.4%
4) Books and Supplies		4000-4999	1,048,392.00	1,050,000.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	82,162.00	280,000.00	240.8%
6) Capital Outlay		6000-6999	0.00	20,000.00	New
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	80,000.00	80,000.00	0.0%
9) TOTAL, EXPENDITURES			1,739,988.00	2,254,920.00	29.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			36,504.00	365,080.00	900.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,504.00	365,080.00	900.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,145,650.00	3,182,154.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,145,650.00	3,182,154.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,145,650.00	3,182,154.00	1.2%
2) Ending Balance, June 30 (E + F1e)			3,182,154.00	3,547,234.00	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,182,154.00	3,547,234.00	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,396,019.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,167.25		
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			4,403,187.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			4,403,187.04		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	400,000.00	600,000.00	50.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	600,000.00	50.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,300,000.00	1,900,000.00	46.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,300,000.00	1,900,000.00	46.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	76,426.00	120,000.00	57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	66.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			76,492.00	120,000.00	56.9%
TOTAL, REVENUES			1,776,492.00	2,620,000.00	47.5%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	283,466.00	451,808.00	59.4%
Classified Supervisors' and Administrators' Salaries		2300	79,766.00	81,617.00	2.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
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			363,232.00	533,425.00	46.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	92,784.00	135,619.00	46.2%
OASDI/Medicare/Alternative		3301-3302	25,836.00	39,542.00	53.1%
Health and Welfare Benefits		3401-3402	41,585.00	107,182.00	157.7%
Unemployment Insurance		3501-3502	176.00	267.00	51.7%
Workers' Compensation		3601-3602	5,821.00	8,885.00	52.6%
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			166,202.00	291,495.00	75.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,473.00	80,000.00	-0.6%
Noncapitalized Equipment		4400	7,715.00	10,000.00	29.6%
Food		4700	960,204.00	960,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,048,392.00	1,050,000.00	0.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	86.00	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	82,076.00	280,000.00	241.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,162.00	280,000.00	240.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	20,000.00	New
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	20,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	80,000.00	80,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,000.00	80,000.00	0.0%
TOTAL, EXPENDITURES			1,739,988.00	2,254,920.00	29.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	600,000.00	50.0%
3) Other State Revenue		8300-8599	1,300,000.00	1,900,000.00	46.2%
4) Other Local Revenue		8600-8799	76,492.00	120,000.00	56.9%
5) TOTAL, REVENUES			1,776,492.00	2,620,000.00	47.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,659,988.00	2,174,920.00	31.0%
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		80,000.00	80,000.00	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			1,739,988.00	2,254,920.00	29.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			36,504.00	365,080.00	900.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			36,504.00	365,080.00	900.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,145,650.00	3,182,154.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,145,650.00	3,182,154.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,145,650.00	3,182,154.00	1.2%
2) Ending Balance, June 30 (E + F1e)			3,182,154.00	3,547,234.00	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,182,154.00	3,547,234.00	11.5%
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)	2,956,724.00	3,321,804.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	225,430.00	225,430.00
Total, Restricted Balance		3,182,154.00	3,547,234.00

## **Section 8**

### **Deferred Maintenance Fund**

**The Deferred Maintenance Fund (Fund 14) refers to a specific fund used by school districts in California to account for resources designated for the maintenance of school facilities. It is used to accumulate resources for major repairs and maintenance projects for school facilities. This includes work like roof replacements, plumbing, HVAC systems, electrical upgrades, and other large-scale maintenance tasks that extend the life of facilities.**



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,487.00	20,000.00	48.3%
5) TOTAL, REVENUES			13,487.00	20,000.00	48.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	0.00	-100.0%
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			1,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,487.00	20,000.00	60.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,487.00	20,000.00	60.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	644,080.00	656,567.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			644,080.00	656,567.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			644,080.00	656,567.00	1.9%
2) Ending Balance, June 30 (E + F1e)			656,567.00	676,567.00	3.0%
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	656,567.00	676,567.00	3.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	664,570.33		
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			664,570.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b> (G10 + H2) - (I6 + J2)			664,570.33		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,300.00	20,000.00	365.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,187.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,487.00	20,000.00	48.3%
TOTAL, REVENUES			13,487.00	20,000.00	48.3%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,487.00	20,000.00	48.3%
5) TOTAL, REVENUES			13,487.00	20,000.00	48.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,487.00	20,000.00	60.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,487.00	20,000.00	60.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	644,080.00	656,567.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			644,080.00	656,567.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			644,080.00	656,567.00	1.9%
2) Ending Balance, June 30 (E + F1e)			656,567.00	676,567.00	3.0%
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	656,567.00	676,567.00	3.0%
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

## **Section 9**

### **Pupil Transportation**

**Pupil Transportation Fund (Fund 15) refers to a specific fund used by school districts to account for revenues and expenditures related to the transportation of students. This fund was historically classified as Fund 15, Pupil Transportation Fund, and was used by districts that wanted to separately track transportation-related financial activities.**

**The use of the Pupil Transportation Fund is optional for districts. Transportation-related revenues and expenditures can also be recorded within the General Fund (Fund 01) using appropriate resource and object codes.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,570.00	67,570.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,570.00	67,570.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,570.00	67,570.00	3.1%
2) Ending Balance, June 30 (E + F1e)			67,570.00	67,570.00	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	67,570.00	67,570.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	67,795.97		
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			67,795.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			67,795.97		
<b>OTHER STATE REVENUE</b>					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	0.00	-100.0%
TOTAL, REVENUES			2,000.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	0.00	-100.0%
5) TOTAL, REVENUES			2,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,570.00	67,570.00	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,570.00	67,570.00	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,570.00	67,570.00	3.1%
2) Ending Balance, June 30 (E + F1e)			67,570.00	67,570.00	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	67,570.00	67,570.00	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
9010	Other Restricted Local	67,570.00	67,570.00
Total, Restricted Balance		67,570.00	67,570.00

## **Section 10**

### **Building Fund**

**Building Fund (Fund 21) in the California School Accounting Manual (CSAM) is a specific governmental fund used by school districts to account for resources intended for the acquisition or construction of major capital facilities and improvements. This fund is part of the district's capital project funds.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,475.00	0.00	-100.0%
6) Capital Outlay		6000-6999	514,644.00	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			525,119.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(445,119.00)	80,000.00	-118.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(445,119.00)	80,000.00	-118.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,249,229.00	1,804,110.00	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,249,229.00	1,804,110.00	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,249,229.00	1,804,110.00	-19.8%
2) Ending Balance, June 30 (E + F1e)			1,804,110.00	1,884,110.00	4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,804,110.00	1,884,110.00	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,156,597.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,156,597.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2,156,597.24		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	80,000.00	0.0%
TOTAL, REVENUES			80,000.00	80,000.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,475.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,475.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	113,922.00	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	400,722.00	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			514,644.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			525,119.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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



Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		525,119.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			525,119.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(445,119.00)	80,000.00	-118.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(445,119.00)	80,000.00	-118.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,249,229.00	1,804,110.00	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,249,229.00	1,804,110.00	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,249,229.00	1,804,110.00	-19.8%
2) Ending Balance, June 30 (E + F1e)			1,804,110.00	1,884,110.00	4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,804,110.00	1,884,110.00	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	1,804,110.00	1,884,110.00
Total, Restricted Balance		1,804,110.00	1,884,110.00

## **Section 11**

### **Capital Facilities Fund aka Developer Fee Fund**

**The Capital Facilities Fund (Fund 25) is used primarily to account separately for monies received from fees levied on developers or other agencies/individuals to mitigate the impact of student growth from construction. The authority for the levies is contained in Government Code sections 65970-65981.**

**The principal revenue source of this fund is developer fees.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,428,692.00	260,000.00	-92.4%
5) TOTAL, REVENUES			3,428,692.00	260,000.00	-92.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	22,230.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	35,001.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,663,209.00	500,000.00	-89.3%
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			4,720,440.00	500,000.00	-89.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,291,748.00)	(240,000.00)	-81.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,291,748.00)	(240,000.00)	-81.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,144,329.00	12,852,581.00	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,144,329.00	12,852,581.00	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,144,329.00	12,852,581.00	-9.1%
2) Ending Balance, June 30 (E + F1e)			12,852,581.00	12,612,581.00	-1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,852,581.00	12,612,581.00	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,886,261.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,886,261.12		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,886,261.12		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	900,000.00	10,000.00	-98.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,528,692.00	250,000.00	-90.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,428,692.00	260,000.00	-92.4%
TOTAL, REVENUES			3,428,692.00	260,000.00	-92.4%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,229.00	0.00	-100.0%
Noncapitalized Equipment		4400	1.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			22,230.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,001.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,001.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	28,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,634,609.00	500,000.00	-89.2%
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			4,663,209.00	500,000.00	-89.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,720,440.00	500,000.00	-89.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,428,692.00	260,000.00	-92.4%
5) TOTAL, REVENUES			3,428,692.00	260,000.00	-92.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,720,440.00	500,000.00	-89.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,720,440.00	500,000.00	-89.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,291,748.00)	(240,000.00)	-81.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,291,748.00)	(240,000.00)	-81.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,144,329.00	12,852,581.00	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,144,329.00	12,852,581.00	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,144,329.00	12,852,581.00	-9.1%
2) Ending Balance, June 30 (E + F1e)			12,852,581.00	12,612,581.00	-1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,852,581.00	12,612,581.00	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	12,852,581.00	12,612,581.00
Total, Restricted Balance		12,852,581.00	12,612,581.00

## **Section 12**

### **County School Facilities Fund**

**The County School Facilities Fund (Fund 35) in the California School Accounting Manual (CSAM) is a capital projects fund used by school districts and county offices of education to account for financial resources received from the State School Facilities Program (SSFP). These resources are provided for the construction, reconstruction, or modernization of school facilities.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,417.00	72,917.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,417.00	72,917.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,417.00	72,917.00	3.6%
2) Ending Balance, June 30 (E + F1e)			72,917.00	72,917.00	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	25,654.00	25,654.00	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	47,263.00	47,263.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	72,808.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			72,808.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			72,808.07		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	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			2,500.00	0.00	-100.0%
TOTAL, REVENUES			2,500.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	0.00	-100.0%
5) TOTAL, REVENUES			2,500.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,500.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,417.00	72,917.00	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,417.00	72,917.00	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,417.00	72,917.00	3.6%
2) Ending Balance, June 30 (E + F1e)			72,917.00	72,917.00	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	25,654.00	25,654.00	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	47,263.00	47,263.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	25,654.00	25,654.00
Total, Restricted Balance		25,654.00	25,654.00



## **Section 13**

### **Capital Project Fund**

**The Capital Project Fund for Blended Component Units (Fund 49) in the California School Accounting Manual (CSAM) is used by school districts to account for financial resources and expenditures related to capital projects managed through blended component units of the district.**

**Blended component units are legally separate entities (e.g., joint powers authorities, financing corporations, or nonprofit entities) that are financially integrated with the school district and, therefore, included in the district's financial statements.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,953.00	66,953.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,953.00	66,953.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,953.00	66,953.00	0.0%
2) Ending Balance, June 30 (E + F1e)			66,953.00	66,953.00	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	66,953.00	66,953.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	69,226.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			69,226.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			69,226.01		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,953.00	66,953.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,953.00	66,953.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,953.00	66,953.00	0.0%
2) Ending Balance, June 30 (E + F1e)			66,953.00	66,953.00	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	66,953.00	66,953.00	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
9010	Other Restricted Local	66,953.00	66,953.00
Total, Restricted Balance		66,953.00	66,953.00

## **Section 14**

### **Bond Interest and Redemption Fund**

**The Bond Interest and Redemption Fund (Fund 51) is for the repayment of general obligation bonds issued by the district.**



Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,337.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,160,495.00	0.00	-100.0%
5) TOTAL, REVENUES			1,164,832.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,125,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,125,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			39,832.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			39,832.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,350,047.00	1,389,879.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,350,047.00	1,389,879.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,350,047.00	1,389,879.00	3.0%
2) Ending Balance, June 30 (E + F1e)			1,389,879.00	1,389,879.00	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	1,389,879.00	1,389,879.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,702,346.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,351.00		
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			1,717,697.39		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,215.00		
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			1,215.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,716,482.39		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	4,337.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,337.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,023,300.00	0.00	-100.0%
Unsecured Roll		8612	15,900.00	0.00	-100.0%
Prior Years' Taxes		8613	300.00	0.00	-100.0%
Supplemental Taxes		8614	100,780.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	20,215.00	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			1,160,495.00	0.00	-100.0%
TOTAL, REVENUES			1,164,832.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	605,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	520,000.00	0.00	-100.0%
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)			1,125,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,125,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,337.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,160,495.00	0.00	-100.0%
5) TOTAL, REVENUES			1,164,832.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,125,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,125,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			39,832.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			39,832.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,350,047.00	1,389,879.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,350,047.00	1,389,879.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,350,047.00	1,389,879.00	3.0%
2) Ending Balance, June 30 (E + F1e)			1,389,879.00	1,389,879.00	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	1,389,879.00	1,389,879.00	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
9010	Other Restricted Local	1,389,879.00	1,389,879.00
Total, Restricted Balance		1,389,879.00	1,389,879.00

## **Section 15**

### **Self - Insurance Fund**

**The Self-Insurance Fund (Fund 67) in the California School Accounting Manual (CSAM) is used by school districts and county offices of education to account for resources and expenses related to self-insurance programs. These programs cover risks such as health benefits, workers' compensation, property and liability insurance, or other insurable risks that the district chooses to self-fund rather than purchasing insurance from an external provider.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	51,160.00	51,160.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,160.00	51,160.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			51,160.00	51,160.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			51,160.00	51,160.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	51,160.00	51,160.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	50,530.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			50,530.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			50,530.10		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	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	0.00	0.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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 - 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 EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	51,160.00	51,160.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,160.00	51,160.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			51,160.00	51,160.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			51,160.00	51,160.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	51,160.00	51,160.00	0.0%

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

## **Section 16**

### **Retiree Fund**

**The Retiree Benefits Fund (Fund 71) in the California School Accounting Manual (CSAM) is used to account for resources and expenditures specifically set aside for post-employment benefits provided to retirees. These benefits typically include Other Post-Employment Benefits (OPEB) such as retiree health insurance, dental, vision, or other non-pension benefits.**

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,200.00	75,000.00	-25.9%
5) TOTAL, REVENUES			101,200.00	75,000.00	-25.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	100,000.00	75,000.00	-25.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			100,000.00	75,000.00	-25.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,200.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,200.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	70,224.00	71,424.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,224.00	71,424.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,224.00	71,424.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			71,424.00	71,424.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	71,424.00	71,424.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,283.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,038.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets		9400			
11) TOTAL, ASSETS			25,321.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G11 + H2) - (I7 + J2)			25,321.84		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	1,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	100,000.00	75,000.00	-25.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,200.00	75,000.00	-25.9%
TOTAL, REVENUES			101,200.00	75,000.00	-25.9%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	100,000.00	75,000.00	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			100,000.00	75,000.00	-25.0%
TOTAL, EXPENSES			100,000.00	75,000.00	-25.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,200.00	75,000.00	-25.9%
5) TOTAL, REVENUES			101,200.00	75,000.00	-25.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		100,000.00	75,000.00	-25.0%
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, EXPENSES			100,000.00	75,000.00	-25.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,200.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,200.00	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	70,224.00	71,424.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,224.00	71,424.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,224.00	71,424.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			71,424.00	71,424.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	71,424.00	71,424.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	71,424.00	71,424.00
Total, Restricted Net Position		71,424.00	71,424.00



## **Section 17**

### **San Joaquin County Office of Education Assumptions Worksheet**



**2025-26 Budget**

Jefferson Elementary

**District**

The undersigned, hereby certify that the Board of Education of the Jeffersson Elementary School District, at its meeting on June 17, 2025, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Adopted Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: 6/17/2025

Signed: \_\_\_\_\_  
District Superintendent

Date: 6/17/2025



2025-26 Budget  
Jefferson Elementary  
District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the SACS MYP form.

Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Unrestricted Only) 2026-27	Projected (Unrestricted Only) 2027-28
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		3204.20 ADA	3319.37 ADA	3483.98 ADA
Estimated P-2 ADA:		3204.20 ADA	3319.37 ADA	3483.98 ADA
Total Change from Prior Period		\$ 3,254,306	\$ 2,552,267	\$ 3,332,732
Adjusted Budget Amount	\$ 35,408,681	\$ 38,662,987	\$ 41,215,254	\$ 44,547,986
Please describe reason(s) for changes:				
		Increase in ADA	Increase in ADA	Increase in ADA
<b>Federal Revenue (8100-8299):</b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>State Revenue (8300-8599):</b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 11,460	\$ 25,952	\$ 30,276
Total Change from Prior Period		\$ 11,460	\$ 25,952	\$ 30,276
Adjusted Budget Amount	\$ 847,865	\$ 859,325	\$ 885,277	\$ 915,553
Please describe reason(s) for changes:				
		Increase in ADA Calc for lottery	COLA	COLA
		and Mandated Cost		

REVENUES Cont.:

**Local Revenue (8600-8799):**

One time \$ included in:	\$		\$		\$	
Plus(Minus) Other \$ changes:	\$	34,853	\$		\$	
Total Change from Prior Period	\$	34,853	\$	-	\$	-
Adjusted Budget Amount	\$	799,631	\$	834,484	\$	834,484
Please describe reason(s) for changes:						
		Increase to rental income				

**Transfers In/Sources (8900-8979):**

Other One time \$ included in:	\$		\$		\$	
Plus(Minus) Other \$ changes:	\$		\$		\$	
Total Change from Prior Period	\$	-	\$	-	\$	-
Adjusted Budget Amount	\$	-	\$	-	\$	-
Please describe reason(s) for changes:						

**Contributions (8980-8999):**

(Incr.)Decr. for Sp. Ed. :	\$	(2,035,379)	\$	(220,000)	\$	(220,000)
(Incr.)Decr. for On-going Major Maint (RRM). :	\$	(166,986)	\$	(47,873)	\$	(29,569)
Other One time \$ included in:	\$		\$		\$	
Plus(Minus) Other \$ changes:	\$		\$		\$	
Total Change from Prior Period	\$	(2,202,365)	\$	(267,873)	\$	(249,569)
Adjusted Budget Amount	\$	(7,390,885)	\$	(9,861,123)	\$	(10,110,692)
Please describe reason(s) for changes:						
		SpEd = increase in positions (6 cert fte 5 class fte) and		SpEd increaes 2 fte cert 2fte Class		SpEd increaes 2 fte cert 2fte Class
		unfilled positions from prior year.		RRM increasds by 3% calc		RRM increasds by 3% calc
		increases in salary				

**TOTAL Other Financing Sources (8910-8999):**

Total Change from Prior Period	\$	(2,202,365)	\$	(267,873)	\$	(249,569)
Adjusted Budget Amount	\$	(7,390,885)	\$	(9,861,123)	\$	(10,110,692)

<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$</b>	<b>29,665,292</b>	<b>\$</b>	<b>30,763,546</b>	<b>\$</b>	<b>33,073,892</b>	<b>\$</b>	<b>36,187,331</b>
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**EXPENSES:**

<b>Object 1XXX:</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>
Step & Column included in:	1.25 %	\$ 210,560	1.25 %	\$ 210,560	1.25 %	\$ 213,192
Settlement included in:	3.2 %	\$ 333,041	%	\$	%	\$
Other:						
Growth Positions:	10 FTE	\$ 1,203,357	5 FTE	\$ 450,380	5 FTE	\$ 450,380

One time \$ included in:		\$		\$		\$	
Plus(Minus) Other \$ changes:		\$		\$		\$	
Total Change from Prior Period		\$	1,746,958	\$	660,940	\$	663,572
Adjusted Budget Amount	\$ 14,647,480	\$	16,394,438	\$	17,055,378	\$	17,718,950

Please describe reason(s) for changes:


#### Object 2XXX:

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	2 %	\$ 108,542	2 %	\$ 108,542	2 %	\$ 110,713
Settlement included in:	3.2 %	\$ 123,180	%	\$	%	\$
Other:						
Growth Positions:	3.25 FTE	\$ 205,642	FTE	\$ 112,731	FTE	\$ 112,731
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$ 666,157		\$		\$
Total Change from Prior Period		\$ 1,103,521		\$ 221,273		\$ 223,444
Adjusted Budget Amount	\$ 4,210,835	\$ 5,314,356		\$ 5,535,629		\$ 5,759,073

Please describe reason(s) for changes:

other changes = unfilled positions	5 yard duty @ 2.5hrs per day and	5 yard duty @ 2.5hrs per day and
or new positions added mid year	2 TK aides due to growth in ADA	2 TK aides due to growth in ADA
that are now budgeting full year.		
ie: HR specialist-Driver Trainer-		
Budget Analyst-Skilled Main.worker		

#### EXPENSES Cont.:

#### Object 3XXX:

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Change in Statutory Benefits:						
Increase in Statutory due to Step & Column	%	\$ 86,408	%	\$ 86,788	%	\$ 88,283
Increase in Statutory due to Settlement	%	\$ 119,001	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 18,600	%	\$ 5,536
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 585,406	%	\$ 141,726	%	\$ 141,839
Total \$ Change in Statutory:		\$ 790,815		\$ 247,114		\$ 235,658

Change in Health & Welfare :

Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions	%	\$ 296,333	%	\$ 55,000	%	\$ 55,000
Are you budgeting at the CAP? (Select Yes or No)	YES					
Total \$ Change in H & W:		\$ 296,333		\$ 55,000		\$ 55,000

Changes in Other Benefits:

	%	\$	%	\$	%	\$
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Total Change from Prior Period		\$	1,087,148	\$	302,114	\$	290,658
Adjusted Budget Amount	\$ 6,621,420	\$	7,708,568	\$	8,010,682	\$	8,301,340
Please describe reason(s) for changes:							
			H/W increase due to New FTE		H/W increase due to 5FTE		H/W increase due to 5FTE
			in 25-26 and partial increase		teachers		teachers
			due to new positions hired mid				
			year 24-25.				

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:	%	\$		2.98 %	\$	34,692	2.77 %	\$	33,208
Flat \$ Increase(Decrease) included in:		\$	(225,462)		\$			\$	
One time \$ included in:		\$			\$			\$	
Total Change from Prior Period		\$	(225,462)		\$	34,692		\$	33,208
Adjusted Budget Amount	\$ 1,389,622	\$	1,164,160		\$	1,198,852		\$	1,232,060
Please describe reason(s) for changes:									
			reducing budget to mitigate			increased by CPI			increased by CPI
			defict spending						

Object 5XXX:

% Increase(Decrease) included in:	%	\$		2.98 %	\$	117,277	2.77 %	\$	112,261
Flat \$ Increase(Decrease) included in:		\$	255,942		\$			\$	
One time \$ included in:		\$			\$			\$	
Total Change from Prior Period		\$	255,942		\$	117,277		\$	112,261
Adjusted Budget Amount	\$ 3,679,519	\$	3,935,461		\$	4,052,738		\$	4,164,999
Please describe reason(s) for changes:									
			Increased services and added			increased by CPI			increased by CPI
			CPI						

EXPENSES Cont.:

Object 6XXX:

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$	(437,081)		\$			\$
One time \$ included in:			\$			\$			\$
Total Change from Prior Period			\$	(437,081)		\$	-		\$ -
Adjusted Budget Amount	\$		\$	-		\$	-		\$ -
Please describe reason(s) for changes:									
Reduced due to 1 time purchase									
of 2 school buses.									

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$			\$			\$
One time \$ included in:			\$			\$			\$
Total Change from Prior Period			\$	15,084		\$	-		\$ -
Adjusted Budget Amount	\$		\$	583,750		\$	583,750		\$ 583,750
Please describe reason(s) for changes:									

EXPENSES Cont.:

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:		%	\$		%	\$		%	\$
Flat \$ Increase(Decrease) included in:			\$	115,622		\$	8,500		\$
One time \$ included in:			\$			\$			\$
Total Change from Prior Period			\$	115,622		\$	8,500		\$ -
Adjusted Budget Amount	\$		\$	(235,635)		\$	(227,135)		\$ (227,135)
Please describe reason(s) for changes:									
reduction of 1 time indirect from									
AMIM grant									

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:	%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$		\$
One time \$ included in:		\$		\$		\$
Total Change from Prior Period		\$		\$		\$
Adjusted Budget Amount	\$	-	\$	-	\$	-
Please describe reason(s) for changes:						

Total Expenditures & Other Financing Uses	\$	31,203,366	\$	34,865,098	\$	36,209,894	\$	37,533,037
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Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance	\$	(1,538,074)	\$	(4,101,552)	\$	(3,136,002)	\$	(1,345,706)
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Verify RRM Transfer:

Enter 2024-25 Transfer Amount	\$ 1,359,828	2025-26	2026-27	2027-28
Enter Excluded Unrestricted Expenditures				
"Excluded expenditures for Resources 3225-3228, 5316, 7027, and 7690). Enter as a positive number.				
Calculated RRM at 3% (less excluded UR/R expenditures)		\$ 1,521,157	\$ 1,569,031	\$ 1,598,600
Amount of (Increase) to be included in Contributions		\$ (161,329)	\$ (47,874)	\$ (29,569)

(Note: If positive, district may or may not include reduction to transfer). Please disclose amount separately in "Please describe reason for changes".

Mandatory Benefit Rates:		2025-26	2026-27	2027-28	2028-29
STRS	19.10	19.10	19.10	19.10	19.10
PERS	27.05	27.05	27.40	27.50	28.50
FICA	6.2	6.2	6.2	6.2	6.2
Medicare	1.45	1.45	1.45	1.45	1.45
SUI	0.05	0.05	0.05	0.05	0.05
Workers Comp	1.6656	1.6656	1.6656	1.6656	1.6656
Combined Certificated Rate*	22.27	22.27	22.2656	22.2656	22.2656
Combined Classified Rate*	36.4156	36.42	36.77	36.87	37.87

\*Note that the combined rate is intended to be used to test the reasonableness of the changes to the mandatory benefit amounts, not all salaries are subject to all of the rates and some are subject to alternative retirement, not included above.

Sample reasonableness test for increase to Mandatory Benefits due to Step and Column Cost:

Est.increase to Mandatory benefits for Certificated:	\$	46,882	\$	46,882	\$	47,468
Est.increase to Mandatory benefits for Classified:	\$	39,526	\$	39,906	\$	40,815
Total Estimated Increase in Mandatory due to S & C:	\$	86,408	\$	86,788	\$	88,283



Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -
<b>Sample reasonableness test for increase to Mandatory Benefits due to COLA:</b>			
Est.increase to Mandatory benefits for Certificated:	\$ 74,154	\$ -	\$ -
Est.increase to Mandatory benefits for Classified:	\$ 44,857	\$ -	\$ -
Total Estimated Increase in Mandatory due to COLA:	\$ 119,011	\$ -	\$ -
Difference Est. vs. Amount incl. above	\$ (10)	\$ -	\$ -
<b>Sample reasonableness test for increase to Mandatory Benefits due to position, other changes:</b>			
Est.increase to Mandatory benefits for Certificated:	\$ 267,935	\$ 100,280	\$ 100,280
Est.increase to Mandatory benefits for Classified:	\$ 317,471	\$ 41,446	\$ 41,559
Total Estimated Increase in Mandatory due to Other:	\$ 585,406	\$ 141,726	\$ 141,839
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -



## Jefferson Elementary

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Estimated Actuals 2024-25	Budget (Unrestricted Only) 2025-26	Projected (Restricted Only) 2026-27	Projected (Restricted Only) 2027-28
<b>REVENUES:</b>				
<b><u>LCFF Funding Sources (8010-8099):</u></b>				
ADA Used for LCFF (Funded):		3204.20 ADA	3319.37 ADA	3483.98 ADA
Estimated P-2 ADA:		3204.20 ADA	3319.37 ADA	3483.98 ADA
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Federal Revenue (8100-8299):</u></b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (223,654)	\$	\$
Total Change from Prior Period		\$ (223,654)	\$ -	\$ -
Adjusted Budget Amount	\$ 1,043,433	\$ 819,779	\$ 819,779	\$ 819,779
Please describe reason(s) for changes:				
		reduction of carryover in title I		
		reduced revenue in RS 3219 and		
		3315		
<b><u>State Revenue (8300-8599):</u></b>				
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ (100,454)	\$ 112,773	\$ 131,567
Total Change from Prior Period		\$ (100,454)	\$ 112,773	\$ 131,567
Adjusted Budget Amount	\$ 3,834,663	\$ 3,734,209	\$ 3,846,982	\$ 3,978,549
Please describe reason(s) for changes:				
		reduction of RS 6053 and 7810	increased by COLA	increased by COLA

**REVENUES Cont.:****Local Revenue (8600-8799):**

One time \$ included in:	\$		\$		\$	
Plus(Minus) Other \$ changes:	\$	(265,760)	\$		\$	
Total Change from Prior Period	\$	(265,760)	\$	-	\$	-
Adjusted Budget Amount	\$	188,086	\$	188,086	\$	188,086
Please describe reason(s) for changes:						
		reduced Donation acctts and				
		medical billing				
		re-evaluate at 1st interim				
		only AB602 included				

**Transfers In/Sources (8900-8979):**

Other One time \$ included in:	\$		\$		\$	
Plus(Minus) Other \$ changes:	\$		\$		\$	
Total Change from Prior Period	\$	-	\$	-	\$	-
Adjusted Budget Amount	\$	-	\$	-	\$	-
Please describe reason(s) for changes:						

**Contributions (8980-8999):**

Incr.(Decr.) for Sp. Ed. :	\$	2,035,379	\$	220,000	\$	220,000
Incr.(Decr.) for On-going Major Maint (RRM). :	\$	166,986	\$	47,873	\$	29,569
Other One time \$ included in:	\$	-	\$	-	\$	-
Plus(Minus) Other \$ changes:	\$	-	\$	-	\$	-
Total Change from Prior Period	\$	2,202,365	\$	267,873	\$	249,569
Adjusted Budget Amount	\$	9,593,250	\$	9,861,123	\$	10,110,692
Please describe reason(s) for changes:						
		SpEd = increase in positions (6 cert fte 5 class fte) and	SpEd increaes 2 fte cert 2fte Class		SpEd increaes 2 fte cert 2fte Class	
		unfilled positions from prior year.	RRM increascd by 3% calc		RRM increascd by 3% calc	
		increases in salary				

**TOTAL Other Financing Sources (8910-8999):**

Total Change from Prior Period	\$	2,202,365	\$	267,873	\$	249,569
Adjusted Budget Amount	\$	9,593,250	\$	9,861,123	\$	10,110,692

<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$</b>	<b>12,722,827</b>	<b>\$</b>	<b>14,335,324</b>	<b>\$</b>	<b>14,715,970</b>	<b>\$</b>	<b>15,097,106</b>
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**EXPENSES:**

<b>Object 1XXX:</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>	<b>% Increase/(Decrease)</b>	<b>\$ Increase/(Decrease)</b>
Step & Column included in:	%	\$	1.25 %	\$	1.25 %	\$

Settlement included in:	3.2 %	\$	42,182	%	\$	%	\$
Other:							
Growth Positions:	5.6 FTE	\$	747,424	2 FTE	\$	2 FTE	\$ 180,152
One time \$ included in:		\$			\$		\$
Plus(Minus) Other \$ changes:		\$	421,950		\$	(60,000)	\$ (702,202)
Total Change from Prior Period		\$	1,211,556		\$	178,022	\$ (463,456)
Adjusted Budget Amount	\$ 3,297,915	\$	4,509,471		\$	4,687,493	\$ 4,224,037

Please describe reason(s) for changes:

growth= 3cert fie, SLP, SLPA	2 fie cert for growth	2 fie cert for growth
Psych.	reduction of 60K in EdEff	reduction of LREBG 4 Tosa's
other = unfilled position from PY		1 Coord.
served by outside vendors		

#### Object 2XXX:

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	%	\$	2 %	\$ 42,457	2 %	\$ 43,307
Settlement included in:	3.2 %	\$	%	\$	%	\$
Other:						
Growth Positions:	4.8 FTE	\$	2 FTE	\$ 39,102	FTE	\$ 39,102
One time \$ included in:		\$		\$		\$
Plus(Minus) Other \$ changes:		\$		\$		\$
Total Change from Prior Period		\$		\$ 81,559		\$ 82,409
Adjusted Budget Amount	\$ 1,476,406	\$		\$ 2,165,329		\$ 2,247,738

Please describe reason(s) for changes:

growth = RBT's and IA's		
	growth 2 SDC aides	growth 2 SDC aides
other = partial unfilled position from PY		
7 RBTs		

#### EXPENSES Cont.:

#### Object 3XXX:

Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$	%	\$ 28,495	%	\$ 29,011
Increase in Statutory due to Settlement	%	\$ 48,891	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$	%	\$ 7,293	%	\$ 2,165
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 442,044	%	\$ 41,129	%	\$ (101,823)
Total \$ Change in Statutory:		\$ 490,935		\$ 76,917		\$ (70,647)

Change in Health & Welfare :

Incr./Decr. in H & W due to CAP change	%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other	%	\$	%	\$	%	\$





Please describe reason(s) for changes:

reductions in 1x funding  
ide

reduction in final AMIM ide

**Other Financing Uses - Objects 7610-7699**

% Increase(Decrease) included in:

Flat \$ Increase(Decrease) included in:

One time \$ included in:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

Total Expenditures & Other Financing Uses	\$ 15,888,671	\$ 15,840,149	\$ 16,091,126	\$ 15,753,626
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Please attach additional sheets as necessary.

Net Increase (Decrease) in Fund Balance	\$ (3,165,844)	\$ (1,504,825)	\$ (1,375,156)	\$ (656,520)
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**Verify RRM Transfer:**

Enter Excluded **Restricted** Expenditures

"Excluded expenditures for Resources 3225-3228, 5316, 7027, and 7690). Enter as a positive number.

Calculated Restricted Expenditures to include in RRM calculation

Amount of Increase to be included in Contributions

(Note: If negative, district may or may not include reduction to transfer). Please disclose amount separately in "Please describe reason for changes".

**Mandatory Benefit Rates:**

	2025-26	2026-27	2027-28	2028-29
STRS	19.10	19.10	19.10	19.10
PERS	27.05	27.40	27.50	28.50
FICA	6.2	6.2	6.2	6.2
Medicare	1.45	1.45	1.45	1.45
SUI	0.05	0.05	0.05	0.05
Workers Comp	1.6656	1.6656	1.6656	1.6656
Combined Certificated Rate*	22.27	22.2656	22.2656	22.2656
Combined Classified Rate*	36.4156	36.42	36.87	37.87

**\*Note that the combined rate is intended to be used to test the reasonableness of the changes to the mandatory benefit amounts, not all salaries are subject to all of the rates and some are subject to alternative retirement, not included above.**

**Sample reasonableness test for increase to Mandatory Benefits due to Step and Column Cost:**

Est.increase to Mandatory benefits for Certificated:	\$ -	\$ 12,885	\$ 13,046
Est.increase to Mandatory benefits for Classified:	\$ -	\$ 15,610	\$ 15,965
Total Estimated Increase in Mandatory due to S & C:	\$ -	\$ 28,495	\$ 29,011
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -

**Sample reasonableness test for increase to Mandatory Benefits due to COLA:**

Est.increase to Mandatory benefits for Certificated:	\$ 9,392	\$ -	\$ -
Est.increase to Mandatory benefits for Classified:	\$ 39,499	\$ -	\$ -
Total Estimated Increase in Mandatory due to COLA:	\$ 48,891	\$ -	\$ -
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -

**Sample reasonableness test for increase to Mandatory Benefits due to position, other changes:**

Est.increase to Mandatory benefits for Certificated:	\$ 260,368	\$ 26,753	\$ (116,238)
Est.increase to Mandatory benefits for Classified:	\$ 181,676	\$ 14,376	\$ 14,415
Total Estimated Increase in Mandatory due to Other:	\$ 442,044	\$ 41,129	\$ (101,823)
Difference Est. vs. Amount incl. above	\$ -	\$ -	\$ -





2025-26 Budget  
Jefferson Elementary  
District

Please fill out the form completely. The documented assumptions must agree to the SACS MYP form.

Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2025-26		2026-27		2027-28	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 14,498,333	\$ 5,597,597				
ENDING FUND BALANCE	\$ 10,396,781	\$ 4,092,772	\$ 7,260,779	\$ 2,717,616	\$ 5,915,073	\$ 2,061,096
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>						
Must Agree to Components of Ending Fund Balance Form 01 pg 2						
Revolving Cash	9711 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9712 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Expenditures	9713 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Others	9719 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Restricted Balances</u>	9740	\$ 4,092,772		\$ 2,717,616		\$ 2,061,096
<u>Committed Balances</u>						
Stabilization Arrangements	9750 \$ -		\$ -		\$ -	
Other Commitments	9760 \$ 417,648					
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Future Adoption Materials	9780 \$ 1,500,000		\$ -		\$ -	
Tech Refresh	9780 \$ 873,346		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
	9780 \$ -		\$ -		\$ -	
<u>Total Other Assignments</u>	9780 \$ 2,373,346		\$ -		\$ -	
<u>Reserve for Economic Uncertainties</u>	3% 9789 \$ 7,605,787		\$ 7,260,779		\$ 5,915,073	
<u>Unassigned/Unappropriated</u>	9790 \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Special Reserve Fund - Non/Capital Outlay (Fd 17)</u>						
Designated for Economic Uncertainties	9789 \$ -		\$ -		\$ -	
Unassigned/Unappropriated	9790 \$ -		\$ -		\$ -	

Please attach additional sheets as necessary.

Prepared By:

Esabel Corrie, CBO

Chief Business Official Signature or DSSD Superintendent Signature:

**Enter information in the highlighted fields only**

<b>Certificated</b>	Current Year	1st Subsequent Yr	2nd Subsequent Yr	3rd Subsequent Yr
Cost of 1% - Salaries	\$ 192,767			
Step/Column %		1.25%	1.25%	1.25%
Cost of Step/Column Related to 1% - Salaries	\$	2,410	\$ 2,440	\$ 2,470
Statutory Benefit Rate	22.2656%	22.2656%	22.2656%	22.2656%
Cost of 1% Statutory Benefits	\$ 42,921	\$ 43,457	\$ 44,001	\$ 44,551
Total Cost of 1%	\$ 235,688	\$ 238,634	\$ 241,618	\$ 244,638

<b>Classified</b>	Current Year	1st Subsequent Yr	2nd Subsequent Yr	3rd Subsequent Yr
Cost of 1% - Salaries	\$ 73,183			
Step%		2.0%	2.0%	2.0%
Cost of Step Related to 1% - Salaries	\$	1,464	\$ 1,493	\$ 1,523
Statutory Benefit Rate	36.4156%	36.7656%	36.8656%	37.8656%
Cost of 1% Statutory Benefits	\$ 26,650	\$ 27,445	\$ 28,070	\$ 29,408
Total Cost of 1%	\$ 99,833	\$ 102,092	\$ 104,210	\$ 107,071

**Jefferson Elementary**  
**MYP Interactive Scenario**  
**General Fund Multi-Year Projection - Interactive**

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget			3rd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>												
LCFF Funding Sources	38,662,987		38,662,987	41,215,254		41,215,254	44,547,986		44,547,986	44,547,986	-	44,547,986
Federal Revenue	-	819,779	819,779	-	819,779	819,779	-	819,779	819,779	-	819,779	819,779
State Revenue	859,325	3,734,209	4,593,534	885,277	3,846,982	4,732,259	915,553	3,978,549	4,894,102	915,553	3,978,549	4,894,102
Local Revenue	834,484	188,086	1,022,570	834,484	188,086	1,022,570	834,484	188,086	1,022,570	834,484	188,086	1,022,570
<b>Total Revenues</b>	<b>40,356,796</b>	<b>4,742,074</b>	<b>45,098,870</b>	<b>42,935,015</b>	<b>4,854,847</b>	<b>47,789,862</b>	<b>46,298,023</b>	<b>4,986,414</b>	<b>51,284,437</b>	<b>46,298,023</b>	<b>4,986,414</b>	<b>51,284,437</b>
<b>EXPENDITURES</b>												
Certificated Salaries	16,394,438	4,509,471	20,903,909	17,055,378	4,687,493	21,742,871	17,718,950	4,224,037	21,942,987	18,073,329	4,308,518	22,381,847
Classified Salaries	5,314,356	2,083,770	7,398,126	5,535,629	2,165,329	7,700,958	5,759,073	2,247,738	8,006,811	5,874,254	2,292,693	8,166,947
Employee Benefits	7,708,568	3,533,454	11,242,022	8,010,682	3,654,371	11,665,053	8,301,340	3,550,724	11,852,064	8,481,450	3,609,033	12,090,483
Books and Supplies	1,164,160	950,915	2,115,075	1,198,852	803,627	2,002,479	1,232,060	825,888	2,057,948	1,232,060	825,888	2,057,948
Services & Other Oper. Exp	3,935,461	4,483,923	8,419,384	4,052,738	4,510,190	8,562,928	4,164,999	4,635,123	8,800,122	4,164,999	4,635,123	8,800,122
Capital Outlay	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000
Other Outgo	583,750	102,981	686,731	583,750	102,981	686,731	583,750	102,981	686,731	583,750	102,981	686,731
Transfer of Indirect Costs	(235,635)	155,635	(80,000)	(227,135)	147,135	(80,000)	(227,135)	147,135	(80,000)	(227,135)	147,135	(80,000)
<i>Current Year Other Changes not in MYP</i>			-			-			-			-
<i>1st Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-			-			-			-
<i>Certificated On-going Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Cert One-Time Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Class On-going Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>Class One-Time Increase of 0.00%</i>	-		-	-		-	-		-	-		-
<i>1st Sub YR Certificated On-going Increase of 0.00%</i>			-	-		-	-		-	-		-
<i>1st Sub Yr Cert One-Time Increase of 0.00%</i>			-	-		-	-		-	-		-
<i>1st Sub Yr Class On-going Increase of 0.00%</i>			-	-		-	-		-	-		-
<i>1st Sub Yr Class One-Time Increase of 0.00%</i>			-	-		-	-		-	-		-
<b>Total Expenditures</b>	<b>34,865,098</b>	<b>15,840,149</b>	<b>50,705,247</b>	<b>36,209,894</b>	<b>16,091,126</b>	<b>52,301,020</b>	<b>37,533,037</b>	<b>15,753,626</b>	<b>53,286,663</b>	<b>38,182,707</b>	<b>15,941,371</b>	<b>54,124,078</b>
<b>Excess / (Deficiency)</b>	<b>5,491,698</b>	<b>(11,098,075)</b>	<b>(5,606,377)</b>	<b>6,725,121</b>	<b>(11,236,279)</b>	<b>(4,511,158)</b>	<b>8,764,986</b>	<b>(10,767,212)</b>	<b>(2,002,226)</b>	<b>8,115,316</b>	<b>(10,954,957)</b>	<b>(2,839,641)</b>
<b>OTHER FINANCING SOURCES/USES</b>												
Transfers In/Other Sources	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out/Other Uses	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(9,593,250)	9,593,250	-	(9,861,123)	9,861,123	-	(10,110,692)	10,110,692	-	(10,110,692)	10,110,692	-
<b>Total Other Financing Sources/Uses</b>	<b>(9,593,250)</b>	<b>9,593,250</b>	<b>-</b>	<b>(9,861,123)</b>	<b>9,861,123</b>	<b>-</b>	<b>(10,110,692)</b>	<b>10,110,692</b>	<b>-</b>	<b>(10,110,692)</b>	<b>10,110,692</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(4,101,552)</b>	<b>(1,504,825)</b>	<b>(5,606,377)</b>	<b>(3,136,002)</b>	<b>(1,375,156)</b>	<b>(4,511,158)</b>	<b>(1,345,706)</b>	<b>(656,520)</b>	<b>(2,002,226)</b>	<b>(1,995,376)</b>	<b>(844,265)</b>	<b>(2,839,641)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Balance	14,498,333	5,597,597	20,095,930	10,396,781	4,092,772	14,489,553	7,260,779	2,717,616	9,978,395	5,915,073	2,061,096	7,976,169
<b>Ending Balance</b>	<b>10,396,781</b>	<b>4,092,772</b>	<b>14,489,553</b>	<b>7,260,779</b>	<b>2,717,616</b>	<b>9,978,395</b>	<b>5,915,073</b>	<b>2,061,096</b>	<b>7,976,169</b>	<b>3,919,697</b>	<b>1,216,832</b>	<b>5,136,528</b>
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted		4,092,772	4,092,772		2,717,616	2,717,616		2,061,096	2,061,096		1,216,832	1,216,832
Stabilization Arrangements	-		-	-		-	-		-	-		-

Commitments		417,648		417,648			-		-			-
Other Assignments		2,373,346		2,373,346		-		-		-		-
Unassigned - REU	3%	1,521,157		1,521,157	1,569,031		1,569,031	1,598,600		1,598,600	1,623,722	1,623,722
Unassigned/Unappropriated		6,084,630	-	6,084,630	5,691,748	-	5,691,748	4,316,473	-	4,316,473	2,295,975	2,295,975
<b>Total - Fund Balance</b>		<b>10,396,781</b>	<b>4,092,772</b>	<b>14,489,553</b>	<b>7,260,779</b>	<b>2,717,616</b>	<b>9,978,395</b>	<b>5,915,073</b>	<b>2,061,096</b>	<b>7,976,169</b>	<b>3,919,697</b>	<b>5,136,528</b>

Special Reserve Fund - Non/Capital Outlay (17):

Designated for Economic Uncertainties

Reserve Percentage\*

-

-

-

15.00%

13.88%

11.10%

\*Reserves included to meet requirement 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.

Cert Mandatory Benefit Increase:	
78,905	18,810
-	-
78,905	18,810

Class Mandatory Benefit Increase:	
43,614	17,022
57,591	22,477
101,205	39,499