

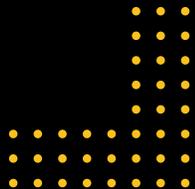


**PSUSD**  
**PALM SPRINGS**  
**UNIFIED**  
**SCHOOL DISTRICT**

PSUSD  
 Superintendent  
 Tony Signoret, Ed.D

Board of Trustees:  
 Sergio Espericueta Board President  
 Madonna Gerrell Board Clerk  
 Karen Cornett Board Member  
 John Gerardi Board Member  
 Charlie E. Ervin Jr. Board Member

**June 10, 2025**



**A Special Thank You  
Connie Mitchell,  
Nellie Coffman  
Digital Media  
Students Jaydan L.,  
Gabriel G., Mateo P. for  
designing the 2025-26  
Budget Book  
Coverpage!**



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The Palm Springs Unified School District is proud to be one of the finest of California's school districts. A team of over 2,000 outstanding employees provides quality education to students in Cathedral City, Desert Hot Springs, Palm Desert, Palm Springs, Rancho Mirage, Sky Valley, and Thousand Palms.

Currently, PSUSD has fifteen elementary schools, one charter school, five middle schools, four comprehensive high schools, two continuation high schools, alternative education programs, head start/state preschools, full-day head start programs and childcare programs. In striving to meet the needs of a diverse student body, the District provides a wide array of programs, including special education, instruction for English Learners, Tech Prep, athletics, advanced placement, Title I, Career Technical Education (CTE) career pathways and California Partnership Academies (CPA), Gifted and Talented Education (GATE), a 24/7 laptop program, and many other services.

### **ELEMENTARY SCHOOLS**

Agua Caliente Elementary  
Bubbling Wells Elementary  
Cahuilla Elementary  
Della S. Lindley Elementary  
Katherine Finchy Elementary  
Rancho Mirage Elementary  
Sunny Sands Elementary  
Vista Del Monte Elementary

Bella Vista Elementary  
Cabot Yerxa Elementary  
Cathedral City Elementary  
Julius Corsini Elementary  
Landau Elementary  
Rio Vista Elementary  
Two Bunch Palms Elementary

### **MIDDLE SCHOOLS**

Desert Springs Middle School  
Nellie N. Coffman Middle School  
Raymond Cree Middle School

James Workman Middle School  
Painted Hills Middle School

### **HIGH SCHOOLS**

Cathedral City High School  
Palm Springs High School

Desert Hot Springs High School  
Rancho Mirage High School

### **ALTERNATIVE/CONTINUATION SCHOOLS**

Desert Learning Academy  
Mt. San Jacinto High School

### **CHARTER SCHOOLS**

Cielo Vista Charter Schools (K-8)



# SECTION 1



# BUDGET ASSUMPTIONS



PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

The governing board of the district consists of five elected members who are elected by trustee areas every four years. Members of the Board elect a President and Clerk each year. The day-to-day affairs of the district are the responsibility of the Superintendent.

**Board Members**

**Term**

- |                                 |      |
|---------------------------------|------|
| • Sergio Espericueta, President | 2028 |
| • Madonna Gerrell, Clerk        | 2028 |
| • Karen Cornett, Member         | 2026 |
| • John Gerardi, Member          | 2026 |
| • Charlie E. Ervin Jr., Member  | 2026 |

**Executive Cabinet Members**

- Tony Signoret, Ed.D., Superintendent
- Simone Kovats, Ed.D., Assistant Superintendent, Educational Services
- Jeff Simmons, Assistant Superintendent, Business Services
- Clayton Hill, Assistant Superintendent, Human Resources

**Budget Calendar – 2025-26**

The following dates represent board meeting dates where key budgetary information is presented to the Board of Education for information and/or action, as necessary.

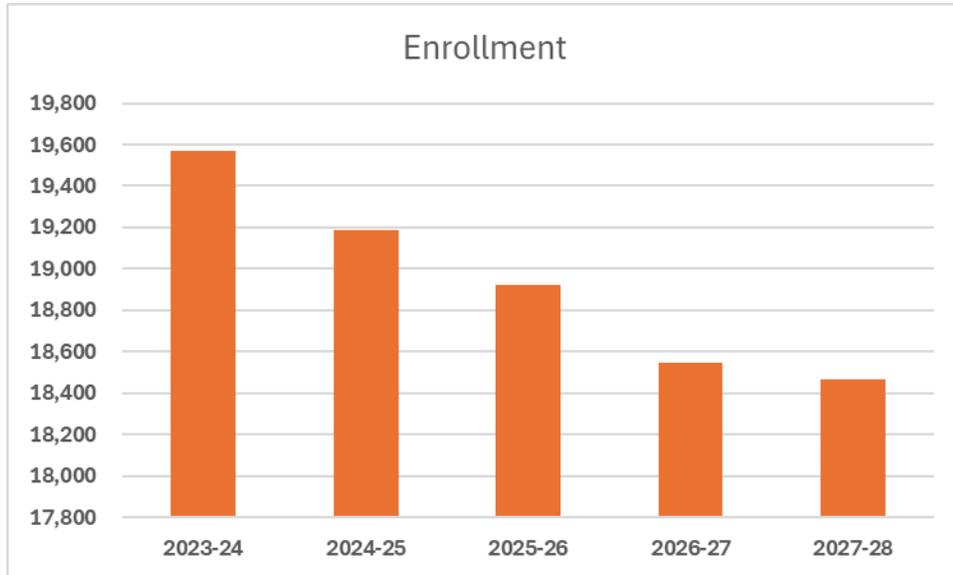
- Public Hearing for Budget – June 2025
- Adopt Budget – June 2025
- Unaudited Actuals (prior year) – September 2025
- First Interim Financial Report – December 2026
- Second Interim Financial Report – March 2026



PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**Enrollment Projections**

Projected 2025-26 enrollment for TK-12 CBEDS is 18,922. TK-12 enrollment is projected to continue to decline thru fiscal year 2027-28.



Projected 2025-26 Enrollment by Grade Span

TK-3	4-6	7-8	9-12	Total
5,592	4,288	2,781	6,261	18,922

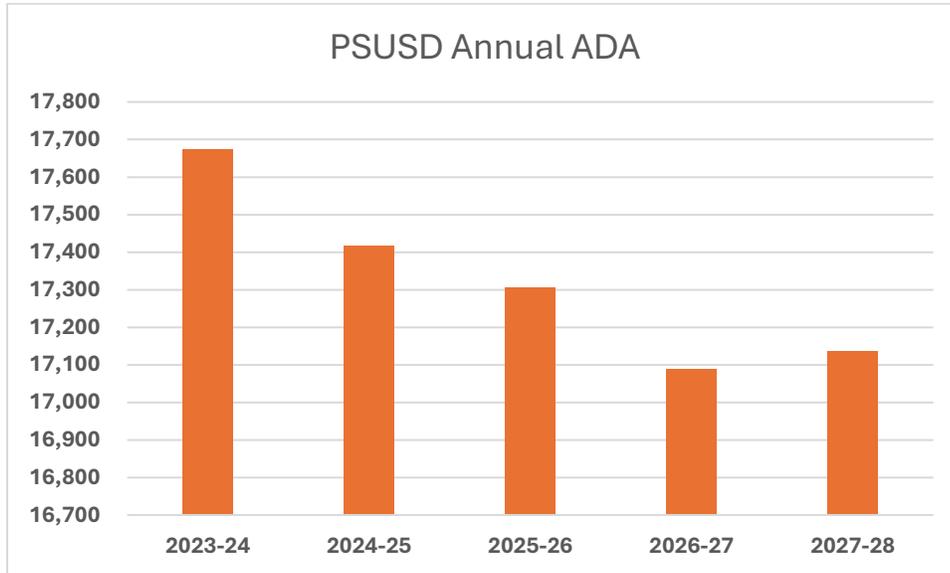
Although enrollment projections are used to estimate the facilities and staffing needs, state funding is provided to the District based on average daily attendance.



PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**Average Daily Attendance**

Average Daily Attendance (ADA) for 2025-26 is projected to be 91.5% of CBEDS. The TK-12 Annual Average Daily Attendance for 2025-26 is projected to be 17,306.



ADA projections are used to calculate the Local Control Funding Formula (LCFF) Revenues for TK-12 grade spans and charter school programs. Although the District’s enrollment is expected to decline, the average daily attendance is expected to increase due to initiatives taken by PSUSD administration to address chronic absenteeism.

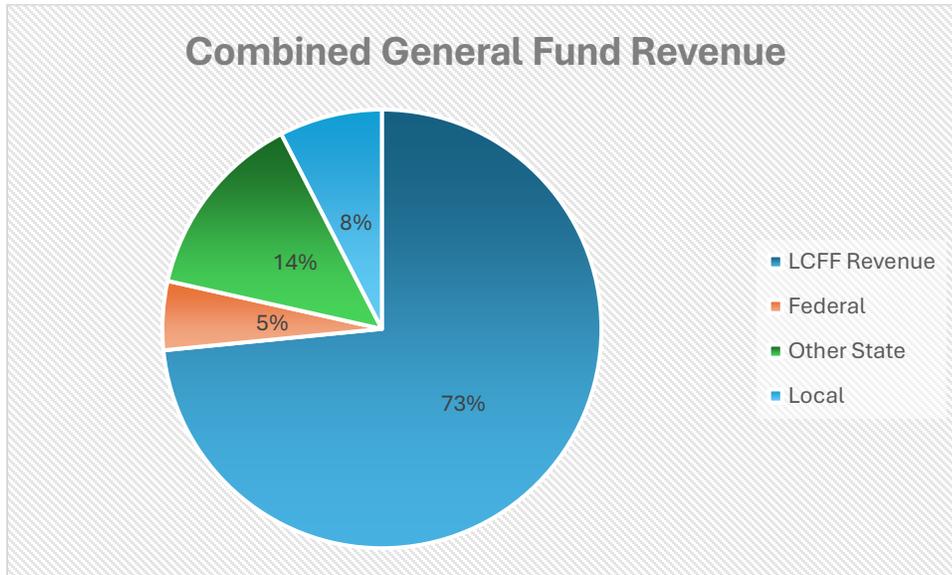
**TK-12 Annual ADA by Grade Span for Base, Supplemental & Concentration Grant Calculations**

Fiscal Year	TK-3	4-6	7-8	9-12	Total
2023-24	5,213	4,032	2,548	5,879	17,672
2024-25	5,216	4,054	2,467	5,680	17,417
2025-26*	5,114	3,922	2,543	5,726	17,306
2026-27*	5,050	3,872	2,511	5,654	17,087
2027-28*	5,064	3,883	2,518	5,670	17,135

\*Projected

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**COMBINED GENERAL FUND REVENUES**



**Revenue Budget Summary**

The pie chart above indicates that 73% of the Combined General Fund (unrestricted and restricted) budget stems from LCFF, 5% from federal funding, 14% from other state revenues and 8% from local revenues.

**Local Control Funding Formula (LCFF)**

For school districts and charter schools, the LCFF creates base, grade span adjustments, supplemental, and concentration grants. The LCFF Revenue is funded by property tax receipts (local sources), the Education Protection Account (EPA), and the balance is provided to the District as a state apportionment. When calculating the total LCFF entitlement for 2025-26 the following calculation factors were assumed based on a 2.30% Cost of Living Adjustment (COLA) and a 3-year average ADA.

Grade Span	Base	Grade Span Adjustment	Supplemental	Concentration
Grades TK-3	10,256	1,067	2,172	3,009
Grades 4-6	10,411		1,997	2,767
Grades 7-8	10,719		2,056	2,849
Grades 9-12	12,423	323	2,444	3,388

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

The LCFF model provides supplemental and concentration grant funding in addition to base and grade span funding targeted for increasing or improving services to students in need. Under the formula, each English learner, Low Income student, and foster youth are identified on the CBEDS day and provide the unduplicated (counted once) percentage for the District. For 2025-26 projection purposes, the three-year average of 95.89%. The projections for the unduplicated percentage are factored using a rolling three-year average.

Supplemental funding represents an additional 20% of the base and grade span adjustment prorated by the unduplicated percentage established.

Districts that have students in need populations exceeding 55% of their enrollment receive concentration funding. The formula for concentration funding adds an additional 65% of the adjusted target base grant for percentage points above the 55% threshold.

The LCFF Revenue includes three existing programs – Targeted Instructional Improvement Block Grant (TIIG), Home-to-School (HTS) Transportation and Transitional Kindergarten (TK)– as add-ons to the base rate funding.

Using the LCFF calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, the following factors were used to prepare the 2025-26 Budget Assumptions.

<b>Components of LCFF Entitlement</b>	
Base Grant	<b>\$ 195,081,374</b>
Grade Span Adjustment	7,468,713
Supplemental Grant	38,845,056
Concentration Grant	53,834,775
Add-ons: Targeted Instructional Improvement Block Grant	97,811
Add-ons: Home-to-School Transportation	2,240,322
Add-ons: Transitional Kindergarten	1,438,856
	<b>\$ 299,006,907</b>

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**Federal Revenue Main Sources**

Title I, Part A, Basic Grant Low Income	\$9,287,953
Title II, Part A, Teacher Quality	\$768,374
Special Ed: IDEA Basic Local Assistance	\$3,624,801
Head Start	\$5,096,801

**Other State Revenue Main Sources**

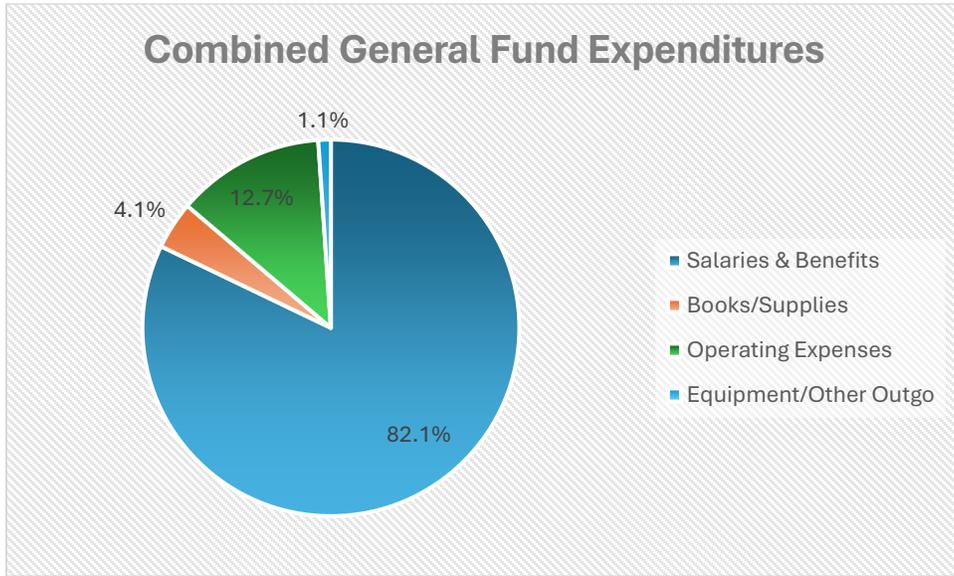
Expanded Learning Opportunities Grant	\$21,984,790
Arts and Music in Schools (Prop 28)	\$3,526,827
Lottery (Unrestricted)	\$3,305,440
After School Education and Safety (ASES)	\$3,416,750
Transportation Supplemental	\$3,382,756

**Local Revenue Main Sources**

Special Ed Funding from SELPA	\$17,670,477
Interest Revenue	\$7,410,000
Teacher Residency Program	\$1,269,287
Medi-Cal Billing Option	\$921,041
Mental Health Program Billing	\$760,863
Medi-Cal MAA	\$600,000



## COMBINED GENERAL FUND EXPENDITURES



### Expenditure Budget Summary

The pie chart above indicates that 82.1% of the Combined General Fund budget is allocated to salaries & benefits/fixed charges for district employees, 4.1% is allocated to supplies, 12.7% is allocated to operating expenses and 1.1% to equipment.

### Salaries – District Employees

#### Certificated Salaries (1000s)

Unrestricted General Fund      \$129,814,533

Restricted General Fund          \$37,388,214

#### Classified Salaries (2000s)

Unrestricted General Fund      \$45,575,668

Restricted General Fund          \$26,673,971

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**Certificated Bargaining Unit:**

Certificated employees are represented by the Palm Springs Teachers Association (PSTA), with a current agreement in effect through June 30, 2025. As of the time of publication, the District and PSTA have reached a tentative agreement for the 2025–26 fiscal year.

**Classified Bargaining Unit:**

Classified employees are represented by the California Teamsters, Public Professional and Medical Employees Union, Local 911, with a current contract also in effect through June 30, 2025. As of the time of publication, the District and Teamsters are still in negotiations regarding the terms of an agreement for the 2025–26 fiscal year.

**Budgeted Annual Costs by Bargaining Unit (all funds):**

Bargaining Unit	Salaries	Fixed Costs	Health & Welfare	Total Amount Budgeted
PSTA	143,544,104	35,993,228	24,756,750	204,294,082
Teamsters	63,408,308	24,184,338	20,123,249	107,715,895
Management - Confidential	35,201,389	10,550,138	4,855,732	50,607,259

**Step & Column Increase**

The 2025-26 budget includes the cost of step advancement for all employee groups. Column increases are based on further educational units and are calculated on an individual basis. The data below shows step increase assumptions:

Step Calculation

Certificated Increases (Estimated Cost of 1% = \$1,770,537)	\$3,059,337
Classified Increases (Estimated Cost of 1% = \$851,794)	\$1,027,052
Management/Confidential Increases (Estimated Costs of 1% = \$460,285)	\$489,489

For 2025-26 budgeting purposes, a salary increase and adjustments to the Health & Welfare CAP were included across all employee groups.

**Certificated Staffing Formulas**

Regular Classroom Teachers – Maximum projected staffing for classroom teachers are listed below:

- Grades TK-3    One classroom teacher for each 24 students enrolled.
- Grades 4-5    One classroom teacher for each 32 students enrolled.
- Grades 6-8    One classroom teacher for each 35 students enrolled.
- Grades 9-12   One classroom teacher for each 36 students enrolled.

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**Fixed Costs/Benefits (3000)**

This classification is used to account for contributions to employee retirement plans, health and welfare benefits, state unemployment insurance, social security, Medicare and workers' comp associated with certificated and classified personnel salaries.

2025-26 Budget

Unrestricted General Fund     \$81,524,533

Restricted General Fund         \$48,402,267

The chart below shows the 2025-26 percent budgeted for each fixed cost category:

STRS	PERS	Medicare	Unemployment	Worker's Comp	OASDI	OPEB
19.10%	26.81%	1.45%	0.05%	2.86%	6.20%	1.34%

**Retirement Contributions**

The chart below shows the Combined General Fund CalSTRS & CalPERS anticipated rate increases used in projecting the employer costs:

Retirement Agency	2024-25	2025-26	2026-27	2027-28
CalSTRS %	19.10%	19.10%	19.10%	19.10%
CalSTRS Projected District Cost GF	46,569,007	46,350,033	46,930,114	47,726,694
CalSTRS Year-Over-Year Increase	1,543,210	(218,974)	580,081	796,580
CalPERS %	27.05%	26.81%	26.90%	27.80%
CalPERS Projected District Cost GF	18,492,667	19,276,696	19,500,803	19,824,943
CalPERS Year-Over-Year Increase	1,357,377	784,029	224,107	324,140

**Annual 2025-26 Health & Welfare Cap**

PSTA	\$18,425
Teamsters I	\$19,734
Teamsters II	\$18,755
Management/Confidential	\$18,425

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**Operating Expenditures**

**School Site Allocations**

Each school site receives discretionary allocations from the general fund, title I, lottery, LCAP, etc. based on the number of students enrolled. This discretionary funding is used by the District's sites for additional salaries & benefits, site supplies, stipends, additional technology, additional professional development, additional furniture, and reprographics. School site formulas for unrestricted general fund discretionary allocations are calculated at the following rates per student enrolled:

Elementary School Level	\$31
Middle School Level	\$36
High School Level	\$55
Continuation School Level	\$83
Independent Study Center	\$44

**Books and Supplies (4000s)**

Materials and Supplies expenditures for instruction, technology, transportation, maintenance, and operations.

2025-26 Budget

Unrestricted General Fund	\$6,380,166
Restricted General Fund	\$12,018,639

**Services and Other Operating Expenses (5000s)**

This classification is used to record expenditures for services, rents, leases, contracts, dues, travel, insurance, utilities, and legal expenses.

2025-26 Budget

Unrestricted General Fund	\$31,272,018
Restricted General Fund	\$25,877,774

**Capital Outlay (6000s)**

Expenditures are for the purposes of sites, buildings, and capitalized equipment.

2025-26 Budget

Unrestricted General Fund	\$1,710,150
Restricted General Fund	\$2,925,000

PALM SPRINGS UNIFIED SCHOOL DISTRICT  
BUDGET ASSUMPTIONS 2025-26

**Program/Fund Support (7000s)**

This classification is used to account for the indirect cost that can be charged to categorical programs or other funds for the support provided by the general fund.

Combined Unrestricted/Restricted Other Outgo (Including Indirect Transfers)                      \$1,988,635

**Transfer In (8900-8929)**

The following funds are anticipated to be transferred into the Combined General Fund from other PSUSD District Funds during the 2025-26 fiscal year:

One-Time Borrowing (Special Reserve Fund)	\$7,214,768
Routine Repairs & Maintenance Operation Expenses	\$6,085,332
Technology Replacement Funds (Capital Outlay Fund)	\$2,000,000
Cielo Vista Charter Special Ed Contribution	\$1,083,016

**Transfer Out (7600-7629)**

The following funds are anticipated to be transferred out of the General Fund to other PSUSD District Funds during the 2025-26 fiscal year:

Transfer to Teamsters Health & Welfare Pool	\$358,590
Transfer to Property & Liability Fund	\$2,884,863
Transfer to Nutrition Services Fund LCAP Calculations	\$5,000

**Contributions (8980-8999)**

The following 2025-26 contributions are anticipated to be made between the unrestricted and restricted General Funds:

Special Ed Contribution	\$34,089,182
Routine Repairs & Maintenance Salaries & Benefits	\$13,091,765

**Multi-Year Projections**

The multi-year projections are developed based on the planning factors provided by Fiscal Crisis & Management Assistance Team, School Services of California, and/or recommendations by the Riverside County Superintendent of Schools.

# SECTION 2



# MULTI-YEAR PROJECTIONS

**Palm Springs Unified School District**  
**Multiyear Budget Projections Estimated Actuals 2024-25 & Budget 2025-26**  
**Combined General Fund: Unrestricted & Restricted**

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27	Projected Budget 2027/28
<b>COLA Actual/Projection %</b>		3.26%	0.00%	5.07%	<b>6.56% &amp; 6.70%</b>	<b>8.22%</b>	<b>1.07%</b>	<b>2.30%</b>	<b>3.02%</b>	<b>3.42%</b>
<b>ADA Actual/Projection (Number)</b>		20,295	20,297	19,250	<b>17,786</b>	<b>17,672</b>	<b>17,417</b>	<b>17,306</b>	<b>17,087</b>	<b>17,135</b>
<i>(excluding County and Charter)</i>										
<b>REVENUES</b>										
LCFF/Revenue Limit	8010-8099	240,743,798	242,855,070	269,556,215	304,095,144	315,747,337	303,487,353	299,006,907	305,294,605	312,219,369
Federal	8100-8299	22,614,086	58,405,756	39,556,076	51,794,660	70,058,927	49,283,313	20,636,201	20,504,129	20,245,777
State	8300-8599	28,934,034	36,210,879	45,379,825	99,732,149	76,947,793	65,399,036	56,628,720	56,546,057	56,125,877
Local	8600-8799	15,681,102	18,698,515	18,951,609	31,241,658	37,818,284	41,317,166	30,866,719	30,857,721	30,840,121
<b>Total Revenues</b>		<b>307,973,019</b>	<b>356,170,221</b>	<b>373,443,724</b>	<b>486,863,610</b>	<b>500,572,341</b>	<b>459,486,868</b>	<b>407,138,547</b>	<b>413,202,513</b>	<b>419,431,144</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999	129,976,183	131,370,506	138,915,011	155,903,271	165,797,299	168,304,343	167,202,747	167,846,838	168,822,767
Classified Salaries	2000-2999	45,368,859	47,587,736	49,520,948	60,478,235	68,324,733	70,280,371	72,249,639	72,077,376	71,349,322
Benefits	3000-3999	88,657,967	85,133,109	94,448,250	110,497,446	120,407,467	125,452,307	129,926,800	131,423,167	133,602,010
Books & Supplies	4000-4999	16,814,779	28,702,041	17,253,745	22,332,186	17,489,545	39,984,191	18,398,805	18,883,326	19,404,506
Contracts & Services	5000-5999	36,208,389	36,669,709	44,690,869	58,184,768	57,583,769	67,653,500	57,149,792	58,834,618	60,329,558
Capital Outlay	6000-6999	461,995	1,090,302	2,107,289	6,642,543	40,580,059	24,259,103	4,635,150	2,138,565	2,197,589
Other Outgo	71XX-72XX,74XX	107,779	156,479	67,076	227,591	256,793	261,411	208,000	208,000	208,000
Support Costs	7300-7399	(1,333,876)	(1,497,133)	(1,208,013)	(1,280,443)	(1,574,721)	(2,316,195)	(2,196,635)	(2,196,635)	(2,196,635)
<b>Total Expenditures</b>		<b>316,262,076</b>	<b>329,212,750</b>	<b>345,795,175</b>	<b>412,985,598</b>	<b>468,864,944</b>	<b>493,879,031</b>	<b>447,574,298</b>	<b>449,215,255</b>	<b>453,717,117</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>		<b>(8,289,056)</b>	<b>26,957,471</b>	<b>27,648,549</b>	<b>73,878,013</b>	<b>31,707,397</b>	<b>(34,392,163)</b>	<b>(40,435,751)</b>	<b>(36,012,742)</b>	<b>(34,285,973)</b>
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	8910-8979	7,494,466	4,644,158	7,984,342	25,822,086	7,562,677	8,668,674	16,383,116	21,287,182	18,779,867
Transfers Out & Other Uses	7610-7699	2,143,944	2,538,560	22,836,071	26,963,928	9,259,194	3,202,758	3,248,453	3,280,938	3,313,747
Contributions	8980-8999	-	-	-	-	-	-	-	-	-
<b>Total, Other Sources &amp; Uses</b>		<b>5,350,521</b>	<b>2,105,597</b>	<b>(14,851,729)</b>	<b>(1,141,842)</b>	<b>(1,696,517)</b>	<b>5,465,916</b>	<b>13,134,663</b>	<b>18,006,244</b>	<b>15,466,120</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(2,938,535)</b>	<b>29,063,069</b>	<b>12,796,820</b>	<b>72,736,170</b>	<b>30,010,880</b>	<b>(28,926,247)</b>	<b>(27,301,088)</b>	<b>(18,006,498)</b>	<b>(18,819,853)</b>
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance		33,208,898	30,270,363	59,333,431	72,130,280	144,866,450	174,877,330	145,951,083	118,649,995	100,643,497
Audit Adjustments		-	-	29	-	-	-	-	-	-
Net Beginning Balance, July 1		33,208,898	30,270,363	59,333,460	72,130,280	144,866,450	174,877,330	145,951,083	118,649,995	100,643,497
Ending Balance		30,270,363	59,333,431	72,130,280	144,866,450	174,877,330	145,951,083	118,649,995	100,643,497	81,823,645
Reserve Amounts:										
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		98,188	71,684	200,746	260,816	428,998	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		927	1,035,088	56,494	341,272	200,108	-	-	-	-
9740 Legally Restricted		(1,028,794)	12,332,153	31,007,228	93,667,740	99,042,345	82,051,586	67,546,240	52,933,720	36,339,785
9760 Committed		-	-	-	15,782,212	27,782,212	27,782,212	27,782,212	27,782,212	27,782,212
9789 Unassigned-Reserved for Economic Uncert		9,552,642	9,952,540	11,058,938	13,198,486	14,343,725	14,912,454	13,524,683	13,574,886	13,710,926
9790 Unassigned - Future Shortfalls		7,957,253	4,334,213	2,752,027	2,781,706	-	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-
9780 Assigned-Designated Carryover		4,439,213	8,887,069	1,373,140	4,664,903	5,970,478	1,334,838	2,002	-	-
9780 Assigned-Designated Carryover - Lottery		-	201,410	-	158,016	-	4,346,345	3,886,639	2,007,305	1,262,900
9780 Assigned-Operational Expectations		2,814,402	3,774,178	3,891,762	4,283,467	-	-	-	-	-
9780 GF Deficit Spending		-	-	-	-	16,382,697	7,982,328	-	-	-
9780 Deferred Maintenance		-	-	-	-	1,384,118	1,455,646	152,545	-	-
9780 Transportation		-	-	-	-	3,636,974	330,000	-	-	-
9780 Assigned-LCAP Reserve per MPP		5,534,110	15,730,060	18,776,389	5,368,682	-	-	-	-	-
9780 Assigned -Textbook Adoptions		-	2,913,555	2,913,555	4,259,151	5,605,674	5,605,674	5,605,674	4,195,374	2,577,821
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		802,423	1,482	-	-	-	-	-	-	-
<b>% of Reserve (9770 and 9790)</b>		<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>	<b>3.00%</b>
<b>Fund 17 -NonCapital Special Reserve</b>		<b>4,827,764</b>	<b>4,848,813</b>	<b>24,605,515</b>	<b>25,566,234</b>	<b>27,630,411</b>	<b>29,100,735</b>	<b>22,985,767</b>	<b>11,856,087</b>	<b>3,200,000</b>

**Palm Springs Unified School District**  
**Multiyear Budget Projections Estimated Actuals 2024-25 & Budget 2025-26**  
**General Fund: Unrestricted**

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	1	2	3	4
							Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27	Projected Budget 2027/28
<b>COLA Actual/Projection %</b>		3.26%	0.00%	5.07%	<b>6.56% &amp; 6.70%</b>	<b>8.22%</b>	<b>1.07%</b>	<b>2.30%</b>	<b>3.02%</b>	<b>3.42%</b>
<b>ADA Actual/Projection (Number)</b>		20,295	20,297	19,250	<b>17,786</b>	<b>17,672</b>	<b>17,417</b>	<b>17,306</b>	<b>17,087</b>	<b>17,135</b>
<i>(excluding County and Charter)</i>										
<b>REVENUES</b>										
LCFF/Revenue Limit	8010-8099	240,743,798	242,855,070	269,556,215	304,095,144	315,747,337	303,487,353	299,006,907	305,294,605	312,219,369
Federal	8100-8299	1,099,037	134,501	137,326	151,818	163,211	87,638	77,368	76,873	75,904
State	8300-8599	5,484,298	4,469,427	3,929,566	6,922,284	7,314,290	7,345,945	7,573,244	7,778,585	7,938,362
Local	8600-8799	2,796,030	3,093,697	2,186,926	8,005,705	13,107,189	11,351,969	10,446,371	10,437,373	10,419,773
<b>Tota REVENUE TOTALS</b>		<b>250,123,162</b>	<b>250,552,695</b>	<b>275,810,033</b>	<b>319,174,951</b>	<b>336,332,026</b>	<b>322,272,905</b>	<b>317,103,890</b>	<b>323,587,437</b>	<b>330,653,408</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999	106,560,271	104,472,249	113,493,925	126,051,910	123,140,312	129,622,966	129,814,533	129,982,829	130,473,882
Classified Salaries	2000-2999	31,213,749	30,732,137	33,608,015	39,877,635	44,318,407	45,125,796	45,575,668	45,529,089	45,649,751
Benefits	3000-3999	56,718,130	55,513,499	61,352,409	72,800,283	74,807,367	78,623,905	81,524,533	82,120,529	83,344,626
Books & Supplies	4000-4999	7,150,599	4,200,016	6,409,416	7,068,978	5,696,771	7,657,448	6,380,166	6,552,430	6,733,278
Contracts & Services	5000-5999	21,712,066	16,636,715	24,796,970	28,402,253	28,406,167	32,984,520	31,272,018	32,264,985	33,033,933
Capital Outlay	6000-6999	136,710	207,268	160,544	3,423,962	1,827,073	2,012,942	1,710,150	1,702,090	1,749,068
Other Outgo	71XX-72XX,74XX	84,408	105,212	90,000	227,591	256,793	261,411	208,000	208,000	208,000
Support Costs	7300-7399	(2,213,449)	(3,045,482)	(2,612,294)	(2,569,608)	(4,193,264)	(5,383,054)	(3,714,736)	(3,729,917)	(3,745,250)
<b>Total Expenditures</b>		<b>221,362,484</b>	<b>208,821,615</b>	<b>237,298,985</b>	<b>275,283,004</b>	<b>274,259,625</b>	<b>290,905,934</b>	<b>292,770,332</b>	<b>294,630,036</b>	<b>297,447,288</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>		<b>28,760,678</b>	<b>41,731,080</b>	<b>38,511,048</b>	<b>43,891,947</b>	<b>62,072,401</b>	<b>31,366,971</b>	<b>24,333,558</b>	<b>28,957,400</b>	<b>33,206,120</b>
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	8910-8979	4,695,378	3,862,063	7,159,616	24,955,317	6,536,853	5,645,706	13,300,100	18,204,166	15,696,851
Transfers Out & Other Uses	7610-7699	2,143,944	2,538,560	22,836,071	26,963,928	9,259,194	3,202,758	3,248,453	3,280,938	3,313,747
Contributions	8980-8999	(29,063,397)	(27,352,461)	(28,715,045)	(31,808,747)	(34,728,426)	(45,727,502)	(47,180,947)	(47,274,606)	(47,815,142)
<b>Total, Other Sources &amp; Uses</b>		<b>(26,511,963)</b>	<b>(26,028,958)</b>	<b>(44,391,500)</b>	<b>(33,817,358)</b>	<b>(37,450,767)</b>	<b>(43,284,554)</b>	<b>(37,129,300)</b>	<b>(32,351,378)</b>	<b>(35,432,038)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>2,248,715</b>	<b>15,702,121</b>	<b>(5,880,452)</b>	<b>10,074,589</b>	<b>24,621,634</b>	<b>(11,917,583)</b>	<b>(12,795,742)</b>	<b>(3,393,978)</b>	<b>(2,225,918)</b>
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance		29,050,443	31,299,157	47,001,278	41,120,857	51,195,446	75,817,080	63,899,497	51,103,755	47,709,777
Audit Adjustments (rounding)				30	-					
Net Beginning Balance, July 1		29,050,443	31,299,157	47,001,308	41,120,857	51,195,446	75,817,080	63,899,497	51,103,755	47,709,777
Ending Balance, June 30		31,299,157	47,001,278	41,120,857	51,195,446	75,817,080	63,899,497	51,103,755	47,709,777	45,483,859
<b>Reserve Amounts:</b>										
9711 Revolving Cash		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
9712 Stores		98,188	71,684	200,746	260,816	428,998	50,000	50,000	50,000	50,000
9713 Prepaid Expenditures		927	1,035,088	54,299	338,007	182,203				
9740 Legally Restricted		-	-	-	-	-	-	-	-	-
9760 Committed		-	-	-	15,782,212	27,782,212	27,782,212	27,782,212	27,782,212	27,782,212
9789 Unassigned-Reserved for Economic Uncertainties		9,552,642	9,952,540	11,058,938	13,198,486	14,343,725	14,912,454	13,524,683	13,574,886	13,710,926
9790 Unassigned - Future Shortfalls		7,957,253	4,334,213	2,752,027	2,781,706	-	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#0000		4,439,213	8,887,069	1,373,140	4,664,903	5,970,478	1,334,838	2,002	-	-
9780 Assigned-Designated Carryover - Lottery		-	201,410	-	158,016	-	4,346,345	3,886,639	2,007,305	1,262,900
9780 Assigned-Operational Expectations R#1100		2,814,402	3,774,178	3,891,762	4,283,467	-	-	-	-	-
9780 GF Deficit Spending						16,382,697	7,982,328	-	-	-
9780 Deferred Maintenance						1,384,118	1,455,646	152,545	-	-
9780 Transportation						3,636,974	330,000	-	-	-
9780 Assigned-LCAP Reserve per MPP		5,534,110	15,730,060	18,776,389	5,368,682	-	-	-	-	-
9780 Assigned-Textbook Adoptions		-	2,913,555	2,913,555	4,259,151	5,605,674	5,605,674	5,605,674	4,195,374	2,577,821
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		802,423	1,482	-	-	-	-	-	-	-
<b>Fund 17 -NonCapital Special Reserve</b>		<b>4,827,764</b>	<b>4,848,813</b>	<b>24,605,515</b>	<b>25,566,234</b>	<b>27,630,411</b>	<b>29,100,735</b>	<b>22,985,767</b>	<b>11,856,087</b>	<b>3,200,000</b>
<b>GF Ending Balance % of Expenditures</b>		<b>11.42%</b>	<b>15.75%</b>	<b>19.01%</b>	<b>18.59%</b>	<b>22.06%</b>	<b>18.83%</b>	<b>16.55%</b>	<b>13.26%</b>	<b>10.73%</b>



**Palm Springs Unified School District**  
**Multiyear Budget Projections Estimated Actuals 2024-25 & Budget 2025-26**  
**Fund 09**

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	1	2	3	3
							Projected Budget 2024/25	Projected Budget 2025/26	Projected Budget 2026/27	Projected Budget 2027/28
<b>COLA Actual/Projection %</b>		3.26%	0.00%	5.07%	<b>6.56% &amp; 6.70%</b>	<b>8.22%</b>	<b>1.07%</b>	<b>2.30%</b>	<b>3.02%</b>	<b>3.42%</b>
<b>ADA Actual/Projection (Number)</b>		869	871	847	<b>811</b>	<b>801</b>	<b>784</b>	<b>837</b>	<b>837</b>	<b>837</b>
<i>(excluding County and Charter)</i>										
<b>REVENUES</b>										
LCFF/Revenue Limit	8010-8099	8,664,320	9,090,725	9,940,574	11,494,502	12,273,609	11,811,092	13,090,896	13,560,908	14,093,501
Federal	8100-8299	-	686,186	1,534	-	283,044	-	-	-	-
State	8300-8599	717,240	1,068,461	1,443,018	4,334,897	2,966,178	2,681,451	2,464,382	2,464,902	2,465,508
Local	8600-8799	125,002	27,601	(107,201)	140,699	599,568	594,204	350,000	350,000	350,000
<b>Total REVENUE TOTALS</b>		<b>9,506,563</b>	<b>10,872,974</b>	<b>11,277,924</b>	<b>15,970,098</b>	<b>16,122,399</b>	<b>15,086,747</b>	<b>15,905,278</b>	<b>16,375,810</b>	<b>16,909,009</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999	4,100,141	4,079,863	4,637,600	4,959,988	5,720,790	6,031,115	6,155,462	6,256,412	6,359,017
Classified Salaries	2000-2999	668,844	678,460	1,153,609	1,077,896	1,245,341	1,613,722	1,554,102	1,574,150	1,594,456
Benefits	3000-3999	2,452,921	2,379,650	2,996,852	3,120,915	3,596,214	4,087,534	4,196,624	4,316,001	4,463,883
Books & Supplies	4000-4999	555,698	757,284	528,580	884,595	770,469	1,942,488	407,784	397,168	408,130
Contracts & Services	5000-5999	822,874	666,702	412,770	733,391	1,757,155	2,910,337	1,554,882	1,595,663	1,638,314
Capital Outlay	6000-6999	293,279	14,041	133,759	28,000	198,277	557,475	135,000	138,645	142,472
Other Outgo	71XX-72XX,74XX	-	-	-	-	-	-	-	-	-
Support Costs	7300-7399	574,498	604,843	627,673	763,033	863,558	1,380,541	1,400,250	1,400,250	1,400,250
<b>Total Expenditures</b>		<b>9,468,256</b>	<b>9,180,843</b>	<b>10,490,843</b>	<b>11,567,819</b>	<b>14,151,805</b>	<b>18,523,212</b>	<b>15,404,104</b>	<b>15,678,288</b>	<b>16,006,521</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>		<b>38,307</b>	<b>1,692,131</b>	<b>787,081</b>	<b>4,402,279</b>	<b>1,970,594</b>	<b>(3,436,465)</b>	<b>501,174</b>	<b>697,521</b>	<b>902,487</b>
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	8910-8979	-	-	-	-	-	1,500	-	-	-
Transfers Out & Other Uses	7610-7699	799,088	782,095	824,726	866,769	1,025,823	1,022,968	1,083,016	1,083,016	1,083,016
Contributions	8980-8999	-	-	-	-	-	-	-	-	-
<b>Total, Other Sources &amp; Uses</b>		<b>(799,088)</b>	<b>(782,095)</b>	<b>(824,726)</b>	<b>(866,769)</b>	<b>(1,025,823)</b>	<b>(1,021,468)</b>	<b>(1,083,016)</b>	<b>(1,083,016)</b>	<b>(1,083,016)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(760,781)</b>	<b>910,036</b>	<b>(37,644)</b>	<b>3,535,510</b>	<b>944,771</b>	<b>(4,457,933)</b>	<b>(581,842)</b>	<b>(385,495)</b>	<b>(180,529)</b>
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance		5,228,449	4,467,668	5,377,704	5,340,060	8,875,570	9,820,341	5,362,408	4,780,566	4,395,071
Audit Adjustments (rounding)		-	-	-	-	-	-	-	-	-
Net Beginning Balance, July 1		5,228,449	4,467,668	5,377,704	5,340,060	8,875,570	9,820,341	5,362,408	4,780,566	4,395,071
Ending Balance, June 30		4,467,668	5,377,704	5,340,060	8,875,570	9,820,341	5,362,408	4,780,566	4,395,071	4,214,542
<b>Reserve Amounts:</b>										
9711 Revolving Cash		50,000	50,000	50,000	5,000	50,000	-	-	-	-
9712 Stores		-	-	-	-	-	-	-	-	-
9713 Prepaid Expenditures		-	-	-	-	-	-	-	-	-
9740 Legally Restricted		211,042	563,013	1,053,491	4,188,168	4,390,410	2,008,056	1,237,578	416,735	-
9760 Committed		-	-	-	-	-	-	-	-	-
9789 Unassigned-Reserved for Economic Uncertainties		-	-	-	-	-	-	-	-	-
9790 Unassigned - Future Shortfalls		-	-	-	-	-	-	-	-	-
9790 Unassigned - Lottery Unrestricted		-	-	-	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#0000		4,206,626	4,764,691	4,236,568	4,682,402	5,379,931	3,354,352	3,542,988	3,978,336	4,214,542
9780 Assigned-Designated Carryover - Lottery		-	-	-	-	-	-	-	-	-
9780 Assigned-Operational Expectations R#1100		-	-	-	-	-	-	-	-	-
9780 GF Deficit Spending		-	-	-	-	-	-	-	-	-
9780 Deferred Maintenance		-	-	-	-	-	-	-	-	-
9780 Transportation		-	-	-	-	-	-	-	-	-
9780 Assigned-LCAP Reserve per MPP		-	-	-	-	-	-	-	-	-
9780 Assigned-Textbook Adoptions		-	-	-	-	-	-	-	-	-
9780 Assigned-Repair & Replacement of Equipment		-	-	-	-	-	-	-	-	-
9780 Assigned-Mental Health & Other Programs		-	-	-	-	-	-	-	-	-
<b>GF Ending Balance % of Expenditures</b>		<b>47.19%</b>	<b>58.58%</b>	<b>50.90%</b>	<b>76.73%</b>	<b>69.39%</b>	<b>28.95%</b>	<b>31.03%</b>	<b>28.03%</b>	<b>26.33%</b>

**Palm Springs Unified School District**  
**Multiyear Budget Projections Estimated Actuals 2024-25 & Budget 2025-26**  
**Special Reserve-Other than Capital Projects - Fund 17**

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	1	2	3	4
							Projected Budget 2024/25	Projected Budget 2025/2026	Projected Budget 2026/2027	Projected Budget 2027/2028
<b>REVENUES</b>										
REVENUE LIMIT	8010-8099									
FEDERAL	8100-8299									
STATE	8300-8599									
LOCAL	8600-8799	118,627	21,049	(445,856)	481,271	1,622,997	1,470,324	1,099,800	824,850	618,638
CONTRIBUTIONS	8980-8999									
REVENUE TOTALS		118,627	21,049	(445,856)	481,271	1,622,997	1,470,324	1,099,800	824,850	618,638
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Benefits	3000-3999									
Books & Supplies	4000-4999									
Contracts & Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	71XX-72XX,74XX									
Support Costs	7300-7399									
Total Expenditures		-	-	-	-	-	-	-	-	-
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	8910-8979	-	-	20,202,558	23,959,409	6,441,181	-	-	-	-
Transfers Out & Other Uses	7610-7699	-	-	-	23,479,961	6,000,000	-	7,214,768	11,954,530	9,274,725
Total Expenditures & Uses		-	-	-	23,479,961	6,000,000	-	7,214,768	11,954,530	9,274,725
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		118,627	21,049	19,756,702	960,719	2,064,178	1,470,324	(6,114,968)	(11,129,680)	(8,656,087)
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance		4,709,137	4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,100,735	22,985,767	11,856,087
Audit Adjustments										
Net Beginning Balance, July 1		4,709,137	4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,100,735	22,985,767	11,856,087
Ending Balance		4,827,764	4,848,813	24,605,515	25,566,234	27,630,411	29,100,735	22,985,767	11,856,087	3,200,000
<b>Reserve Amounts:</b>										
9750 Committed				-	-	-	-			
9780 Assignments				15,255,435	16,115,849	27,630,411				
Anticipated Future Program Enhancements										
Operational Expectations								766,513		
GF Deficit Spending 2025-26							7,214,768	-		
GF Deficit Spending 2026-27							11,954,530	11,954,530		
GF Deficit Spending 2027-28							9,274,725	9,274,724	9,274,724	
GF Deficit Spending 2028-29							-	-	2,251,363	3,200,000
Transportation Increase							656,713	990,000	330,000	
9789 Reserve				9,350,080	9,450,385	-	-			

**Palm Springs Unified School District**  
**Multiyear Budget Projections Estimated Actuals 2024-25 & Budget 2025-26**  
**Special Reserve - Capital Outlay Projects - Fund 40**

DESCRIPTION	Object Codes	Unaudited Actuals 2019/20	Unaudited Actuals 2020/21	Unaudited Actuals 2021/22	Unaudited Actuals 2022/23	Unaudited Actuals 2023/24	1	2	3	3
							Projected Budget 2024/25	Projected Budget 2025/2026	Projected Budget 2026/2027	Projected Budget 2027/2028
<b>REVENUES</b>										
REVENUE LIMIT	8010-8099									
FEDERAL	8100-8299									
STATE	8300-8599									
LOCAL	8600-8799	11,452,863	12,089,419	11,913,999	16,220,920	19,259,825	21,190,790	11,955,604	4,795,604	3,773,104
CONTRIBUTIONS	8980-8999									
<b>REVENUE TOTALS</b>		<b>11,452,863</b>	<b>12,089,419</b>	<b>11,913,999</b>	<b>16,220,920</b>	<b>19,259,825</b>	<b>21,190,790</b>	<b>11,955,604</b>	<b>4,795,604</b>	<b>3,773,104</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999	10,570	14,167	18,972	98,142	106,204	131,348	156,190	158,205	160,246
Benefits	3000-3999	3,253	4,457	7,609	53,129	58,573	69,006	79,802	83,800	87,922
Books & Supplies	4000-4999	32,882	10,167	10,352	77,346	92,865	161,742	-	-	-
Contracts & Services	5000-5999	712,329	670,889	643,928	835,673	768,042	1,058,309	822,250	844,451	867,758
Capital Outlay	6000-6999	4,804,046	2,681,856	5,168,420	1,947,017	4,911,119	10,943,841	33,613,484	12,521,048	12,866,629
Other Outgo	71XX-72XX,74XX				82,174	82,174	82,174	82,174	82,174	82,174
Support Costs	7300-7399									
<b>Total Expenditures</b>		<b>5,563,080</b>	<b>3,381,535</b>	<b>5,849,282</b>	<b>3,093,482</b>	<b>6,018,977</b>	<b>12,446,420</b>	<b>34,753,900</b>	<b>13,689,678</b>	<b>14,064,729</b>
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	8910-8979	4,937,816	13,153,341	-	7,878,536	11,738,256	3,217,855	18,957,302	-	-
Transfers Out & Other Uses	7610-7699	(4,682,170)	(3,862,063)	(5,820,932)	(9,173,105)	(7,260,549)	(7,645,706)	(8,085,332)	(8,249,636)	(8,422,126)
<b>Total Expenditures &amp; Uses</b>		<b>255,646</b>	<b>9,291,278</b>	<b>(5,820,932)</b>	<b>(1,294,569)</b>	<b>4,477,707</b>	<b>(4,427,851)</b>	<b>10,871,970</b>	<b>(8,249,636)</b>	<b>(8,422,126)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>6,145,429</b>	<b>17,999,162</b>	<b>243,785</b>	<b>11,832,869</b>	<b>17,718,555</b>	<b>4,316,519</b>	<b>(11,926,326)</b>	<b>(17,143,710)</b>	<b>(18,713,751)</b>
<b>FUND BALANCE</b>										
Beginning Balance		19,373,562	25,518,991	43,518,153	43,761,938	55,594,807	73,313,362	77,629,881	65,703,555	48,559,846
Audit Adjustments		-	-	-	-	-	-	-	-	-
Net Beginning Balance, July 1		19,373,562	25,518,991	43,518,153	43,761,938	55,594,807	73,313,362	77,629,881	65,703,555	48,559,846
Ending Balance		25,518,991	43,518,153	43,761,938	55,594,807	73,313,362	77,629,881	65,703,555	48,559,846	29,846,095

# SECTION 3



**LCFF**

**LCFF DATA**



**PSUSD**



Palm Springs Unified (67173) - Budget 2025-26, Updated COLA 2.30%, FINAL NEW FORM 25-0515									
	7/1/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>General Assumptions</b>									
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	20,176	19,583	19,184	18,922	18,547	18,464	18,499	18,539	
Unduplicated Pupil Count (UPC)	19,683	18,796	18,386	18,135	17,775	17,696	17,729	17,768	
Unduplicated Pupil Percentage (UPP)	97.40%	96.87%	96.47%	95.89%	95.84%	95.84%	95.84%	95.84%	
Current Year LCFF Average Daily Attendance (ADA)	17,800.84	17,686.21	17,417.06	17,305.97	17,087.26	17,134.50	17,290.93	17,328.31	
Funded LCFF ADA	19,953.06	19,101.17	18,212.35	17,611.63	17,465.13	17,270.10	17,290.93	17,328.31	
LCFF ADA Funding Method	3PY Average	Current Year	Current Year						
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
<b>LCFF Entitlement Summary</b>									
Base Grant	\$197,573,194	\$204,812,114	\$197,450,747	\$195,081,374	\$199,234,980	\$203,731,036	\$210,804,734	\$218,104,590	
Grade Span Adjustment	7,537,580	7,819,596	7,536,747	7,468,713	7,613,047	7,780,302	8,035,888	8,310,934	
<i>Adjusted Base Grant</i>	\$205,110,774	\$212,631,710	\$204,987,494	\$202,550,087	\$206,848,027	\$211,511,338	\$218,840,622	\$226,415,524	
Supplemental Grant	39,955,579	41,195,267	39,550,287	38,845,056	39,648,631	40,542,493	41,947,370	43,399,328	
Concentration Grant	56,528,530	57,868,783	55,255,404	53,834,775	54,909,878	56,147,801	58,093,432	60,104,264	
<b>Total Base, Supplemental and Concentration Grant</b>	\$301,594,883	\$311,695,760	\$299,793,185	\$295,229,918	\$301,406,536	\$308,201,632	\$318,881,424	\$329,919,116	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	97,811	97,811	97,811	97,811	97,811	97,811	97,811	97,811	
Add-on: Home-to-School Transportation	2,002,189	2,166,769	2,189,953	2,240,322	2,307,980	2,386,913	2,465,920	2,545,816	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	946,996	1,117,544	1,406,404	1,438,856	1,482,278	1,533,013	1,583,748	1,634,939	
<b>Total Allowance and Add-On Amounts</b>	\$3,046,996	\$3,382,124	\$3,694,168	\$3,776,989	\$3,888,069	\$4,017,737	\$4,147,479	\$4,278,566	
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	\$304,641,879	\$315,077,884	\$303,487,353	\$299,006,907	\$305,294,605	\$312,219,369	\$323,028,903	\$334,197,682	
Miscellaneous Adjustments	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	\$ 304,641,879	\$ 315,077,884	\$ 303,487,353	\$ 299,006,907	\$ 305,294,605	\$ 312,219,369	\$ 323,028,903	\$ 334,197,682	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 15,268	\$ 16,495	\$ 16,664	\$ 16,978	\$ 17,480	\$ 18,079	\$ 18,682	\$ 19,286	
Additional State Aid	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	304,641,879	315,077,884	303,487,353	299,006,907	305,294,605	312,219,369	323,028,903	334,197,682	
<b>LCFF Sources Summary</b>									
<b>Funding Source Summary</b>									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 77,407,558	\$ 90,009,986	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 16,915,051	\$ 30,058,708	\$ 37,054,903	\$ 36,656,830	\$ 37,447,297	\$ 38,291,754	\$ 39,603,440	\$ 40,971,636	
Net State Aid (excludes Additional State Aid)	\$ 210,319,270	\$ 195,009,190	\$ 176,448,565	\$ 172,366,192	\$ 177,863,423	\$ 183,943,730	\$ 193,441,578	\$ 203,242,161	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ 304,641,879	\$ 315,077,884	\$ 303,487,353	\$ 299,006,907	\$ 305,294,605	\$ 312,219,369	\$ 323,028,903	\$ 334,197,682	

Palm Springs Unified (67173) - Budget 2025-26, Updated COLA 2.30%, FINAL NEW FORM 25-0515									
	7/1/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>Funding Source by Resource-Object</b>									
State Aid (Resource Code 0000, Object Code 8011)	\$ 210,319,270	\$ 195,009,190	\$ 176,448,565	\$ 172,366,192	\$ 177,863,423	\$ 183,943,730	\$ 193,441,578	\$ 203,242,161	
EPA, Current Year (Resource 1400, Object Code 8012) <small>(P-2 plus Current Year Accrual)</small>	\$ 16,915,051	\$ 30,058,708	\$ 37,054,903	\$ 36,656,830	\$ 37,447,297	\$ 38,291,754	\$ 39,603,440	\$ 40,971,636	
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) <small>(P-A less Prior Year Accrual)</small>	\$ (12,240,301)	\$ 132,478	\$ 67,588	\$ -	\$ -	\$ -	\$ -	\$ -	
Property Taxes (Object 8021 to 8089)	\$ 79,658,278	\$ 92,646,978	\$ 92,646,977	\$ 92,646,977	\$ 92,646,977	\$ 92,646,977	\$ 92,646,977	\$ 92,646,977	
% Change		16.3055%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(2,250,720)	(2,636,992)	(2,663,092)	(2,663,092)	(2,663,092)	(2,663,092)	(2,663,092)	(2,663,092)	
<b>Entitlement and Source Reconciliation</b>									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Total LCFF Entitlement	\$ 304,641,879	\$ 315,077,884	\$ 303,487,353	\$ 299,006,907	\$ 305,294,605	\$ 312,219,369	\$ 323,028,903	\$ 334,197,682	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement(excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 304,641,879	\$ 315,077,884	\$ 303,487,353	\$ 299,006,907	\$ 305,294,605	\$ 312,219,369	\$ 323,028,903	\$ 334,197,682	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>									
Base Grant <i>(Excludes add-ons for TIIG &amp; Transportation)</i>	\$ 206,057,770	\$ 213,749,254	\$ 206,393,898	\$ 203,988,943	\$ 208,330,305	\$ 213,044,351	\$ 220,424,370	\$ 228,050,463	
Supplemental and Concentration Grant funding in the LCAP year	\$ 96,484,109	\$ 99,064,050	\$ 94,805,691	\$ 92,679,831	\$ 94,558,509	\$ 96,690,294	\$ 100,040,802	\$ 103,503,592	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 13,045,046	\$ 13,354,335	\$ 12,751,247	\$ 12,423,410	\$ 12,671,511	\$ 12,957,186	\$ 13,406,176	\$ 13,870,214	
Percentage to Increase or Improve Services	46.82%	46.35%	45.93%	45.43%	45.39%	45.39%	45.39%	45.39%	

Palm Springs Unified (67173) - Budget 2025-26, Updated COLA 2.30%, FINAL NEW FORM 25-0515									
	7/1/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$ 14,878.98	\$ 16,053.02	\$ 16,186.89	\$ 16,504.01	\$ 16,997.54	\$ 17,577.48	\$ 18,160.34	\$ 18,749.02	
Grades 4-6	\$ 13,680.60	\$ 14,760.10	\$ 14,883.81	\$ 15,174.71	\$ 15,627.83	\$ 16,162.60	\$ 16,697.37	\$ 17,237.97	
Grades 7-8	\$ 14,086.43	\$ 15,196.93	\$ 15,324.02	\$ 15,623.64	\$ 16,091.20	\$ 16,642.00	\$ 17,192.79	\$ 17,749.42	
Grades 9-12	\$ 16,749.33	\$ 18,070.09	\$ 18,222.69	\$ 18,578.12	\$ 19,133.71	\$ 19,787.96	\$ 20,443.67	\$ 21,105.22	
<b>Base Grants</b>									
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117	
<b>Grade Span Adjustment</b>									
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212	
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	\$ 12,463	\$ 12,867	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580	\$ 14,030	\$ 14,484	
<b>Prorated Base Grants</b>									
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117	
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212	
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367	
<b>Supplemental Grant</b>									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493	\$ 2,573	
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292	\$ 2,366	
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360	\$ 2,436	
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806	\$ 2,897	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
	97.40%	96.87%	96.47%	95.89%	95.84%	95.84%	95.84%	95.84%	
Grades TK-3	\$ 1,971	\$ 2,122	\$ 2,135	\$ 2,172	\$ 2,236	\$ 2,312	\$ 2,389	\$ 2,466	
Grades 4-6	\$ 1,812	\$ 1,951	\$ 1,964	\$ 1,997	\$ 2,056	\$ 2,126	\$ 2,196	\$ 2,268	
Grades 7-8	\$ 1,866	\$ 2,009	\$ 2,022	\$ 2,056	\$ 2,117	\$ 2,189	\$ 2,262	\$ 2,335	
Grades 9-12	\$ 2,219	\$ 2,388	\$ 2,404	\$ 2,444	\$ 2,517	\$ 2,603	\$ 2,689	\$ 2,776	
<b>Concentration Grant (&gt;55% population)</b>									
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101	\$ 8,364	
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448	\$ 7,690	
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669	\$ 7,918	
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120	\$ 9,415	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
	42.4000%	41.8700%	41.4700%	40.8900%	40.8400%	40.8400%	40.8400%	40.8400%	
Grades TK-3	\$ 2,789	\$ 2,980	\$ 2,983	\$ 3,009	\$ 3,097	\$ 3,202	\$ 3,308	\$ 3,416	
Grades 4-6	\$ 2,564	\$ 2,740	\$ 2,743	\$ 2,767	\$ 2,847	\$ 2,944	\$ 3,042	\$ 3,140	
Grades 7-8	\$ 2,640	\$ 2,821	\$ 2,824	\$ 2,849	\$ 2,931	\$ 3,032	\$ 3,132	\$ 3,234	
Grades 9-12	\$ 3,139	\$ 3,355	\$ 3,359	\$ 3,388	\$ 3,486	\$ 3,605	\$ 3,724	\$ 3,845	

LCFF CALCULATOR	
<input type="text" value="67173"/>	5 digit District code or 7 digit School code (from the CDS code)
<input type="text" value="NO"/>	Is this calculation for a new charter school? (select from drop down list)
<input type="text" value="District"/>	Projection Type
<input type="text" value="7/1/2025"/>	Projection Date
LEA:	Palm Springs Unified
Projection Title:	Budget 2025-26, Updated COLA 2.30%, FINAL NEW FORM 25-0515
Created by:	Tony Carrillo Jr.
Email:	tcarrillo@psusd.us
Phone:	760-883-2710 xt. 4806053

	DATA ONLY - NO CALCULATIONS				PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Palm Springs Unified (67173)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>												
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%				
Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%				
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,148	\$ 3,243	\$ 3,354	\$ 3,465	\$ 3,577				
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%				
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%				
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				

Palm Springs Unified (67173)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>												
<b>( a ) GENERAL QUESTIONS</b>												
	Is your district required to transfer in-lieu taxes to a charter school?	YES										
	Does your district have a necessary small school?	YES										
<b>( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>												
	Did your district meet the requirements of funding?	YES										
<b>( c ) PROPERTY TAXES</b>												
C-1	Estimated Property Taxes (excluding RDA)	\$ 55,149,896	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061	\$ 64,278,061
B-5	Redevelopment Agency Local Revenue	\$ 24,508,382	\$ 28,368,917	\$ 28,368,916	\$ 28,368,916	\$ 28,368,916	\$ 28,368,916	\$ 28,368,916	\$ 28,368,916	\$ 28,368,916	\$ 28,368,916	\$ 28,368,916
	Less In-Lieu Property Tax Transfer	\$ (2,250,720)	\$ (2,636,992)	\$ (2,663,092)	\$ (2,663,092)	\$ (2,663,092)	\$ (2,663,092)	\$ (2,663,092)	\$ (2,663,092)	\$ (2,663,092)	\$ (2,663,092)	\$ (2,663,092)
	Total Local Revenue	\$ 77,407,558	\$ 90,009,986	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885	\$ 89,983,885
<b>( d ) OTHER LCFF ADJUSTMENTS</b>												
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.												
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -								
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -								
<b>( e ) UNDUPLICATED PUPIL PERCENTAGE</b>												
A-1 / A-3	District Enrollment	20,833	20,459	20,160	19,566	19,184	18,922	18,547	18,464	18,499	18,539	
A-2 / A-4	COE Enrollment	7	7	16	17							
	Total Enrollment	20,840	20,466	20,176	19,583	19,184	18,922	18,547	18,464	18,499	18,539	
B-1 / B-3	District Unduplicated Pupil Count	20,335	19,851	19,668	18,782	18,386	18,135	17,775	17,696	17,729	17,768	
B-2 / B-4	COE Unduplicated Pupil Count	7	7	15	14							
	Total Unduplicated Pupil Count	20,342	19,858	19,683	18,796	18,386	18,135	17,775	17,696	17,729	17,768	
	Single Year Unduplicated Pupil Percentage			97.56%	95.98%	95.84%	95.84%	95.84%	95.84%	95.84%	95.84%	95.84%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			97.40%	96.87%	96.47%	95.89%	95.84%	95.84%	95.84%	95.84%	95.84%

Palm Springs Unified (67173)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>( f ) AVERAGE DAILY ATTENDANCE (ADA)</b>													
ADA used for the Transitional Kindergarten Add-on ONLY:													
G-10	TK (Commencing in 2022-23)				336.65	367.13	457.07	457.07	457.07	457.07	457.07	457.07	
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.													
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)												
	Grades TK-3	6,047.46	6,047.46	5,616.05	5,274.61	5,213.48	5,216.36	5,114.42	5,049.78	5,063.74	5,109.97	5,121.02	
	Grades 4-6	4,467.13	4,467.13	4,207.72	3,976.05	4,031.67	4,054.12	3,921.78	3,872.22	3,882.93	3,918.37	3,926.85	
	Grades 7-8	3,183.39	3,183.39	2,786.59	2,558.49	2,547.91	2,466.88	2,543.49	2,511.35	2,518.29	2,541.28	2,546.77	
	Grades 9-12	6,599.27	6,599.27	6,639.19	5,976.54	5,879.29	5,679.70	5,726.28	5,653.91	5,669.54	5,721.30	5,733.67	
	TOTAL CURRENT YEAR ADA	20,297.25	20,297.25	19,249.55	17,785.69	17,672.35	17,417.06	17,305.97	17,087.26	17,134.50	17,290.93	17,328.31	
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)												
	Grades TK-3				-	-	-	-	-	-	-	-	
	Grades 4-6				0.12	-	-	-	-	-	-	-	
	Grades 7-8				0.19	-	-	-	-	-	-	-	
	Grades 9-12				1.75	-	-	-	-	-	-	-	
	TOTAL NPS-CDS (Annual)				2.06	-	-	-	-	-	-	-	
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Trf. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).													
	DISTRICT TOTAL				17,787.75	17,672.35	17,417.06	17,305.97	17,087.26	17,134.50	17,290.93	17,328.31	
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)												
	Grades TK-3				3.71	1.89							
	Grades 4-6				1.47	2.42							
	Grades 7-8				3.12	0.81							
	Grades 9-12				4.79	8.74							
	COUNTY TOTAL				13.09	13.86							
	RATIO: District ADA-to-Enrollment				88.23%	90.32%	90.79%	91.46%	92.13%	92.80%	93.47%	93.47%	
	RATIO: County ADA-to-Enrollment				81.81%	81.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>													
If applicable, enter prior year ADA for students transferring into or out of district schools and <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.													
	<b>Prior year</b>	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report	
A-19	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	4.59	4.56	-	-	-	-	-	-	
	Grades 4-6		-	-	4.32	8.03	-	-	-	-	-	-	
	Grades 7-8		-	-	2.41	-	-	-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-	-	-	-	-	-
				-	-	11.32	12.59	-	-	-	-	-	-
A-20	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	20.53	18.15	-	-	-	-	-	-	
	Grades 4-6		-	-	20.95	28.47	-	-	-	-	-	-	
	Grades 7-8		-	-	0.17	6.20	-	-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-	-	-	-	-	-
				-	-	41.65	52.82	-	-	-	-	-	-
	Net increase/(decrease) to prior year ADA			(30.33)	(40.23)	-	-	-	-	-	-	-	

**LCFF DATA**



**CIELO  
VISTA**

Cielo Vista Charter (6032411) - CVC 2025-26 Budget REV 2.30% COLA NEW									
CALCULATOR FINAL 25-0516									
7/1/2025									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>General Assumptions</b>									
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Student Assumptions:									
Enrollment Count	872	850	824	880	880	880	880	880	
Unduplicated Pupil Count (UPC)	829	791	768	843	843	843	843	843	
Unduplicated Pupil Percentage (UPP)	97.03%	95.13%	93.79%	94.06%	95.00%	95.84%	95.84%	95.84%	
Current Year LCFF Average Daily Attendance (ADA)	811.05	801.02	783.94	837.22	837.22	837.22	837.22	837.22	
Funded LCFF ADA	811.05	801.02	783.94	837.22	837.22	837.22	837.22	837.22	
LCFF ADA Funding Method	Current Year								
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-	
Funded NSS ADA	-	-	-	-	-	-	-	-	
<b>LCFF Entitlement Summary</b>									
Base Grant	\$7,552,599	\$8,077,604	\$7,995,135	\$8,734,996	\$8,998,823	\$9,306,601	\$9,614,700	\$9,926,149	
Grade Span Adjustment	323,858	331,592	314,162	343,233	353,527	365,429	377,653	389,877	
<i>Adjusted Base Grant</i>	\$7,876,457	\$8,409,196	\$8,309,297	\$9,078,229	\$9,352,350	\$9,672,030	\$9,992,353	\$10,316,026	
Supplemental Grant	1,528,505	1,599,934	1,558,658	1,707,796	1,776,947	1,853,934	1,915,335	1,977,376	
Concentration Grant	2,151,809	2,193,496	2,095,064	2,304,871	2,431,611	2,567,537	2,652,570	2,738,493	
<b>Total Base, Supplemental and Concentration Grant</b>	\$11,556,771	\$12,202,626	\$11,963,019	\$13,090,896	\$13,560,908	\$14,093,501	\$14,560,258	\$15,031,895	
Allowance: Necessary Small School	-	-	-	-	-	-	-	-	
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	
Add-on: Home-to-School Transportation	-	-	-	-	-	-	-	-	
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-	
Add-on: Transitional Kindergarten	62,646	-	-	-	-	-	-	-	
<b>Total Allowance and Add-On Amounts</b>	\$62,646	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
<b>Total LCFF Entitlement Before Adjustments</b> (excludes Additional State Aid)	\$11,619,417	\$12,202,626	\$11,963,019	\$13,090,896	\$13,560,908	\$14,093,501	\$14,560,258	\$15,031,895	
Miscellaneous Adjustments	(21,223)	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b> (excludes Additional State Aid)	\$ 11,598,194	\$ 12,202,626	\$ 11,963,019	\$ 13,090,896	\$ 13,560,908	\$ 14,093,501	\$ 14,560,258	\$ 15,031,895	
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,300	\$ 15,234	\$ 15,260	\$ 15,636	\$ 16,198	\$ 16,834	\$ 17,391	\$ 17,955	
Additional State Aid	-	-	-	-	-	-	-	-	
<b>Total LCFF Entitlement with Additional State Aid</b>	11,598,194	12,202,626	11,963,019	13,090,896	13,560,908	14,093,501	14,560,258	15,031,895	
<b>LCFF Sources Summary</b>									
<b>Funding Source Summary</b>									
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 2,150,240	\$ 2,504,397	\$ 2,508,384	\$ 2,508,384	\$ 2,508,384	\$ 2,508,384	\$ 2,508,384	\$ 2,508,384	
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 661,634	\$ 1,212,999	\$ 1,534,862	\$ 1,676,873	\$ 1,727,516	\$ 1,786,596	\$ 1,845,733	\$ 1,905,536	
Net State Aid (excludes Additional State Aid)	\$ 8,786,320	\$ 8,485,230	\$ 7,919,773	\$ 8,905,639	\$ 9,325,008	\$ 9,798,521	\$ 10,206,141	\$ 10,617,975	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Funding Sources</b>	\$ 11,598,194	\$ 12,202,626	\$ 11,963,019	\$ 13,090,896	\$ 13,560,908	\$ 14,093,501	\$ 14,560,258	\$ 15,031,895	

Cielo Vista Charter (6032411) - CVC 2025-26 Budget REV 2.30% COLA NEW									
CALCULATOR FINAL!!!! 25-0516									
	7/1/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>Funding Source by Resource-Object</b>									
State Aid (Resource Code 0000, Object Code 8011)	\$ 8,786,320	\$ 8,485,230	\$ 7,919,773	\$ 8,905,639	\$ 9,325,008	\$ 9,798,521	\$ 10,206,141	\$ 10,617,975	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 162,210	\$ 1,212,999	\$ 1,534,862	\$ 1,676,873	\$ 1,727,516	\$ 1,786,596	\$ 1,845,733	\$ 1,905,536	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 87,261	\$ 5,167	\$ 5,795	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
% Change		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
In-Lieu of Property Taxes (Object Code 8096)	2,150,240	2,504,397	2,508,384	2,508,384	2,508,384	2,508,384	2,508,384	2,508,384	
<b>Entitlement and Source Reconciliation</b>									
Basic Aid/Excess Tax District Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$ 11,598,194	\$ 12,202,626	\$ 11,963,019	\$ 13,090,896	\$ 13,560,908	\$ 14,093,501	\$ 14,560,258	\$ 15,031,895	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement(excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 11,598,194	\$ 12,202,626	\$ 11,963,019	\$ 13,090,896	\$ 13,560,908	\$ 14,093,501	\$ 14,560,258	\$ 15,031,895	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 7,917,880	\$ 8,409,196	\$ 8,309,297	\$ 9,078,229	\$ 9,352,350	\$ 9,672,030	\$ 9,992,353	\$ 10,316,026	
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,680,314	\$ 3,793,430	\$ 3,653,722	\$ 4,012,667	\$ 4,208,558	\$ 4,421,471	\$ 4,567,905	\$ 4,715,869	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 496,572	\$ 506,191	\$ 483,476	\$ 531,893	\$ 561,141	\$ 592,508	\$ 612,131	\$ 631,960	
Percentage to Increase or Improve Services	46.48%	45.11%	43.97%	44.20%	45.00%	45.71%	45.71%	45.71%	

Cielo Vista Charter (6032411) - CVC 2025-26 Budget REV 2.30% COLA NEW CALCULATOR FINAL!!!! 25-0516									
	7/1/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>PER-ADA FUNDING LEVELS</b>									
<b>Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$ 14,847.15	\$ 15,891.05	\$ 15,934.77	\$ 16,327.88	\$ 16,914.25	\$ 17,577.48	\$ 18,160.34	\$ 18,749.02	
Grades 4-6	\$ 13,651.34	\$ 14,611.18	\$ 14,651.98	\$ 15,012.77	\$ 15,551.25	\$ 16,162.60	\$ 16,697.37	\$ 17,237.97	
Grades 7-8	\$ 14,056.30	\$ 15,043.61	\$ 15,085.33	\$ 15,456.91	\$ 16,012.35	\$ 16,642.00	\$ 17,192.79	\$ 17,749.42	
Grades 9-12	\$ 16,713.50	\$ 17,887.77	\$ 17,938.85	\$ 18,379.86	\$ 19,039.95	\$ 19,787.96	\$ 20,443.67	\$ 21,105.22	
<b>Base Grants</b>									
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117	
<b>Grade Span Adjustment</b>									
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212	
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367	
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>									
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	\$ 12,463	\$ 12,867	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580	\$ 14,030	\$ 14,484	
<b>Prorated Base Grants</b>									
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117	
<b>Prorated Grade Span Adjustment</b>									
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212	
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367	
<b>Supplemental Grant</b>									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493	\$ 2,573	
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292	\$ 2,366	
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360	\$ 2,436	
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806	\$ 2,897	
<b>Actual - 1.00 ADA, Local UPP as follows:</b>									
	97.03%	95.13%	93.79%	94.06%	95.00%	95.84%	95.84%	95.84%	
Grades TK-3	\$ 1,964	\$ 2,084	\$ 2,076	\$ 2,130	\$ 2,216	\$ 2,312	\$ 2,389	\$ 2,466	
Grades 4-6	\$ 1,806	\$ 1,916	\$ 1,909	\$ 1,959	\$ 2,038	\$ 2,126	\$ 2,196	\$ 2,268	
Grades 7-8	\$ 1,859	\$ 1,972	\$ 1,965	\$ 2,016	\$ 2,098	\$ 2,189	\$ 2,262	\$ 2,335	
Grades 9-12	\$ 2,211	\$ 2,345	\$ 2,337	\$ 2,398	\$ 2,495	\$ 2,603	\$ 2,689	\$ 2,776	
<b>Concentration Grant (&gt;55% population)</b>									
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101	\$ 8,364	
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448	\$ 7,690	
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669	\$ 7,918	
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120	\$ 9,415	
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>									
	42.0300%	40.1300%	38.7900%	39.0600%	40.0000%	40.8400%	40.8400%	40.8400%	
Grades TK-3	\$ 2,764	\$ 2,857	\$ 2,791	\$ 2,875	\$ 3,033	\$ 3,202	\$ 3,308	\$ 3,416	
Grades 4-6	\$ 2,542	\$ 2,626	\$ 2,566	\$ 2,643	\$ 2,789	\$ 2,944	\$ 3,042	\$ 3,140	
Grades 7-8	\$ 2,617	\$ 2,704	\$ 2,642	\$ 2,721	\$ 2,871	\$ 3,032	\$ 3,132	\$ 3,234	
Grades 9-12	\$ 3,112	\$ 3,215	\$ 3,142	\$ 3,236	\$ 3,414	\$ 3,605	\$ 3,724	\$ 3,845	

LCFF CALCULATOR	
6032411	5 digit District code or 7 digit School code (from the CDS code)
NO	Is this calculation for a new charter school? (select from drop down list)
Charter	Projection Type
7/1/2025	Projection Date
LEA:	Cielo Vista Charter
Projection Title:	CVC 2025-26 Budget REV 2.30% COLA NEW CALCULATOR FINAL!!!! 25-0516
Created by:	Tony Carrillo Jr.
Email:	tcarrillo@psusd.us
Phone:	760-883-2710

	DATA ONLY - NO CALCULATIONS	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4		
Cielo Vista Charter (6032411)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>( 1 ) UNIVERSAL ASSUMPTIONS</b>											
Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%			
Statutory COLA	6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%			
Augmentation/(COLA Suspension)	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <i>(2022-23 forward)</i>	\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,148	\$ 3,243	\$ 3,354	\$ 3,465	\$ 3,577			
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	12.74780911%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	12.84814107%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cielo Vista Charter (6032411)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>													
<b>NEW CHARTER SCHOOLS</b>													
											New Charter School Name:		
											Year that charter starts operation (select from drop down list):		2022-23
<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>													
<b>Note:</b> Charter schools should contact sponsoring district(s) for In-lieu estimate													
J-4	In-Lieu of Property Tax				2,150,240	2,504,397	2,508,384	2,508,384	2,508,384	2,508,384	2,508,384	2,508,384	
<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>													
A-1, A-2, A-3	Enrollment		871	847	872	850	824	880	880	880	880	880	
B-1, B-2, B-3	Unduplicated Pupil Count		860	824	829	791	768	843	843	843	843	843	
	Single Year Unduplicated Pupil Percentage				95.07%	93.06%	93.20%	95.84%	95.84%	95.84%	95.84%	95.84%	
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				97.03%	95.13%	93.79%	94.06%	95.00%	95.84%	95.84%	95.84%	
<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>													
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.													
D-3	Unduplicated Pupil Percentage (%)				97.40%	96.87%	95.84%	95.84%	95.84%	95.84%	95.84%	95.84%	
	Unduplicated Pupil Percentage: Supplemental Grant				97.03%	95.13%	93.79%	94.06%	95.00%	95.84%	95.84%	95.84%	
	Unduplicated Pupil Percentage: Concentration Grant				97.03%	95.13%	93.79%	94.06%	95.00%	95.84%	95.84%	95.84%	
<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>													
ADA used for the Transitional Kindergarten Add-on ONLY:													
G-4	TK (NEW beginning 2022-23)				22.27	-	-						
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year													
B-1	Grades TK-3		339.83	321.31	301.21	321.68	321.68	321.68	321.68	321.68	321.68	321.68	
B-2	Grades 4-6		277.43	277.26	274.22	292.86	292.86	292.86	292.86	292.86	292.86	292.86	
B-3	Grades 7-8		193.79	202.45	208.51	222.68	222.68	222.68	222.68	222.68	222.68	222.68	
B-4	Grades 9-12		-	-									
	SUBTOTAL ADA		811.05	801.02	783.94	837.22	837.22	837.22	837.22	837.22	837.22	837.22	
	RATIO: ADA to Enrollment		0.93	0.94	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	
<b>( e ) OTHER LCFF ADJUSTMENTS</b>													
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.													
H-2	Miscellaneous Adjustments		\$ (21,223)	\$ -	\$ -								
J-4	Minimum State Aid Adjustments		\$ (21,223)	\$ -	\$ -								

# SECTION 4



# RESERVES





# SECTION 5



# CASH FLOW

**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
CASH FLOW -- FISCAL YEAR 2024/2025**

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate	
<b>BEGINNING CASH</b>		<b>172,726,456</b>	<b>157,354,969</b>	<b>138,054,736</b>	<b>155,296,231</b>	<b>159,240,340</b>	<b>151,288,664</b>	<b>183,688,621</b>	<b>195,107,504</b>	<b>194,650,107</b>	<b>195,490,966</b>	<b>182,735,734</b>	<b>162,775,795</b>	
<b>REVENUE</b>														
LCFF	8011	10,573,682	10,573,682	19,032,627	19,032,627	19,032,627	19,032,627	19,032,627	18,079,404	18,079,404	18,079,404	15,880,371	0	186,429,082
Education Protection Account	8012	0	0	9,201,781	0	0	9,201,781	0	0	9,424,186	0	0	9,227,155	37,054,903
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	(3,883,977)	(3,883,977)	3,883,977	0	3,883,977	0
Property Taxes	8020 - 8089	580,849	2,044,825	0	4,336,370	0	19,829,889	17,878,106	14,553,467	231,074	6,446,754	13,422,497	13,991,333	93,315,164
In Lieu of Property taxes	8090 - 8099	0	(338,547)	(303,235)	(197,187)	(197,187)	(197,187)	(197,187)	(369,340)	(411,162)	(205,581)	(172,539)	(172,539)	(2,761,690)
Federal Revenues	8100 - 8299	447,586	(1,811)	21,629,893	(12,608,504)	289,723	15,406,658	915,282	295,132	3,821,253	45,712	937,174	670,509	31,848,608
Other State Revenue	8300 - 8599	1,852,031	1,410,668	4,616,965	2,332,385	3,815,817	3,110,547	5,052,184	6,858,004	7,803,183	3,718,344	3,361,059	19,618,636	63,549,824
Other Local Revenue	8600 - 8799	955,784	1,148,521	5,310,048	3,624,058	1,525,544	134,567	8,772,711	2,080,640	3,462,870	1,922,357	2,373,703	2,775,989	34,086,792
<b>TOTAL REVENUES</b>		<b>14,409,932</b>	<b>14,837,338</b>	<b>59,488,079</b>	<b>16,519,749</b>	<b>24,466,524</b>	<b>66,518,882</b>	<b>51,453,723</b>	<b>37,613,330</b>	<b>38,526,831</b>	<b>33,890,967</b>	<b>35,802,264</b>	<b>49,995,060</b>	<b>443,522,683</b>
<b>EXPENDITURES</b>														
Certificated Salaries	1000 - 1999	1,910,966	13,906,018	15,029,414	14,804,161	14,814,041	14,559,988	14,671,797	14,753,025	14,780,116	15,132,357	15,523,397	15,767,031	165,652,311
Classified Salaries	2000 - 2999	3,802,261	5,765,877	5,916,610	5,936,115	6,023,252	5,894,648	5,797,007	5,861,740	5,773,614	5,825,117	6,419,091	6,287,211	69,302,543
Employee Benefits	3000 - 3999	5,315,445	9,185,451	9,164,126	9,285,936	9,264,479	9,253,439	9,225,490	9,249,094	9,251,712	9,336,148	10,097,497	25,834,571	124,463,388
Books & Supplies	4000 - 4999	643,297	1,028,526	2,016,505	1,681,761	988,167	768,235	1,089,980	390,779	1,274,966	1,025,242	8,021,004	16,822,976	35,751,438
Services/Oper Expenses	5000 - 5999	2,729,217	3,794,346	5,403,974	5,826,066	4,317,264	3,932,934	8,324,682	3,664,839	4,747,140	5,454,289	6,377,695	6,423,673	60,996,118
Capital Outlay	6000 - 6599	229,141	1,010,711	2,803,665	3,038,923	667,161	1,545,827	1,331,788	5,599,710	2,052,390	2,114,852	1,380,657	1,498,237	23,273,062
Other Outgo	7100 - 7299	11,942	11,942	21,495	21,495	21,495	21,495	28,906	1,332	1,332	1,332	143,057	(4,618)	281,205
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	(3,753)	(124,520)	(215,540)	(9,544)	(10,489)	(14,258)	-	(25,227)	(12,237)	-	(134,245)	(549,813)
<b>TOTAL EXPENDITURES</b>		<b>14,642,269</b>	<b>34,699,118</b>	<b>40,231,269</b>	<b>40,378,917</b>	<b>36,086,315</b>	<b>35,966,077</b>	<b>40,455,392</b>	<b>39,520,519</b>	<b>37,856,043</b>	<b>38,877,100</b>	<b>47,962,398</b>	<b>72,494,836</b>	<b>479,170,253</b>
<b>OTHER SOURCES / USES</b>														
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0	0	2,889,558	2,889,558	5,779,116
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	2,932,448	0	0	0	0	0	(80,000)	343,810	0	0	0	0	3,196,258
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER SOURCES / USES</b>		<b>(2,932,448)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>(343,810)</b>	<b>0</b>	<b>0</b>	<b>2,889,558</b>	<b>2,889,558</b>	<b>2,582,858</b>
<b>PRIOR YEAR TRANSACTIONS</b>														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	1,976,129	2,756,892	3,458,427	29,321,795	3,671,478	2,483,627	303,592	1,825,294	153,001	0	1,009,490	177,913	47,137,638
Prepaid Expenditures	9330	106,080	94,028	0	0	0	0	0	0	0	0	0	0	200,108
Accounts Payable / Due To	9500 / 9610 / 961	13,288,913	2,261,971	1,893,327	1,481,529	0	698,384	(66,379)	13,032	0	7,767,954	11,705,945	(269,465)	38,775,211
Deferred Revenue	9650	0	0	3,650,401	0	0	0	0	0	0	0	0	0	3,650,401
<b>NET PRIOR YEAR TRANSACTIONS</b>		<b>(11,206,704)</b>	<b>588,949</b>	<b>(2,085,301)</b>	<b>27,840,266</b>	<b>3,671,478</b>	<b>1,785,243</b>	<b>369,971</b>	<b>1,812,262</b>	<b>153,001</b>	<b>(7,767,954)</b>	<b>(10,696,454)</b>	<b>447,377</b>	<b>4,912,134</b>
<b>OTHER ADJUSTMENTS</b>														
Stores	9320	0	(27,402)	69,985	(36,987)	(3,364)	61,908	(29,420)	(18,660)	17,070	(1,145)	7,092	381,931	421,008
Temporary Loans from other funds	9311	(1,000,000)	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL MISC ADJUSTMENTS</b>		<b>(1,000,000)</b>	<b>(27,402)</b>	<b>69,985</b>	<b>(36,987)</b>	<b>(3,364)</b>	<b>61,908</b>	<b>(29,420)</b>	<b>(18,660)</b>	<b>17,070</b>	<b>(1,145)</b>	<b>7,092</b>	<b>381,931</b>	<b>(578,992)</b>
<b>NET INCREASE / DECREASE</b>		<b>(15,371,489)</b>	<b>(19,300,233)</b>	<b>17,241,494</b>	<b>3,944,111</b>	<b>(7,951,677)</b>	<b>32,399,956</b>	<b>11,418,882</b>	<b>(457,397)</b>	<b>840,859</b>	<b>(12,755,232)</b>	<b>(19,959,939)</b>	<b>(18,780,910)</b>	<b>(28,731,570)</b>
<b>ENDING CASH BALANCE</b>		<b>157,354,969</b>	<b>138,054,736</b>	<b>155,296,231</b>	<b>159,240,340</b>	<b>151,288,664</b>	<b>183,688,621</b>	<b>195,107,504</b>	<b>194,650,107</b>	<b>195,490,966</b>	<b>182,735,734</b>	<b>162,775,795</b>	<b>143,994,886</b>	<b>143,994,886</b>

**PALM SPRINGS UNIFIED SCHOOL DISTRICT  
CASH FLOW -- FISCAL YEAR 2025/2026**

		JULY Estimate	AUGUST Estimate	SEPTEMBER Estimate	OCTOBER Estimate	NOVEMBER Estimate	DECEMBER Estimate	JANUARY Estimate	FEBRUARY Estimate	MARCH Estimate	APRIL Estimate	MAY Estimate	JUNE Estimate	TOTAL
<b>BEGINNING CASH</b>		<b>143,994,886</b>	<b>133,425,623</b>	<b>114,818,908</b>	<b>124,061,931</b>	<b>114,070,142</b>	<b>107,727,565</b>	<b>128,284,349</b>	<b>126,620,227</b>	<b>138,725,474</b>	<b>128,001,683</b>	<b>117,446,877</b>	<b>106,921,396</b>	
<b>REVENUE</b>														
LCFF	8011	8,618,511	8,618,511	17,237,021	17,237,021	17,237,021	17,237,021	17,237,021	13,789,617	13,789,617	13,789,617	13,789,617	10,480,109	169,060,706
Education Protection Account	8012	0	0	9,163,202	0	0	9,163,202	0	0	9,163,202	0	0	9,163,202	36,652,808
Rev Limit State Aid PY	8019	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020 - 8089	0	3,238,811	6,497	912,047	2,815,018	18,569,392	815,705	28,692,934	28,148	6,010,159	14,938,838	16,619,428	92,646,977
In Lieu of Property taxes	8090 - 8099	0	(212,140)	(261,852)	(174,569)	(174,569)	(174,569)	(223,846)	(324,449)	(444,080)	(222,039)	(222,039)	(222,039)	(2,656,190)
Federal Revenues	8100 - 8299	2,058,769	0	1,973,345	798,474	1,962,517	(53,555)	1,338,885	1,197,135	(8,059)	2,624,599	325,909	424,828	12,642,847
Other State Revenue	8300 - 8599	1,050,444	1,152,795	9,242,708	2,236,979	2,563,284	3,234,154	7,169,645	3,008,854	3,428,038	4,399,122	2,521,231	15,138,771	55,146,026
Other Local Revenue	8600 - 8799	150,413	117,403	2,416,006	2,692,108	1,520,566	2,939,028	3,742,840	1,568,191	3,873,544	3,874,658	1,747,009	3,604,202	28,245,967
<b>TOTAL REVENUES</b>		<b>13,384,003</b>	<b>12,915,379</b>	<b>39,776,927</b>	<b>23,702,060</b>	<b>25,923,838</b>	<b>50,914,674</b>	<b>30,080,250</b>	<b>47,932,282</b>	<b>29,830,410</b>	<b>30,476,117</b>	<b>33,100,565</b>	<b>55,208,502</b>	<b>391,739,141</b>
<b>EXPENDITURES</b>														
Certificated Salaries	1000 - 1999	1,865,969	13,503,822	14,440,944	14,194,431	14,297,821	13,986,355	14,049,355	14,739,295	17,782,204	15,989,486	14,796,496	15,028,721	164,674,900
Classified Salaries	2000 - 2999	3,761,142	5,901,000	5,868,721	5,986,976	5,876,380	5,868,918	5,743,448	5,842,370	6,072,661	7,937,152	6,281,526	6,152,472	71,292,767
Employee Benefits	3000 - 3999	5,264,955	9,335,297	9,299,798	9,618,542	9,734,232	9,603,653	9,578,026	9,757,025	10,724,410	10,834,871	9,893,748	25,313,277	128,957,836
Books & Supplies	4000 - 4999	504,896	855,324	1,137,753	1,651,513	807,405	565,267	1,245,358	4,524,819	574,877	699,028	1,608,951	3,374,557	17,549,748
Services/Oper Expenses	5000 - 5999	2,713,461	2,558,445	5,220,697	4,119,238	4,094,339	3,437,398	3,997,180	3,583,774	6,759,125	6,645,968	4,595,175	4,628,302	52,353,101
Capital Outlay	6000 - 6599	38,753	33,712	38,920	136,233	105,782	23,517	119,434	30,577	72,223	91,788	1,408,976	1,528,968	3,628,884
Other Outgo	7100 - 7299	13,062	10,400	20,800	20,800	20,800	20,800	20,800	16,640	16,640	16,640	16,640	13,978	208,000
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	0	0	(253,527)	(12,886)	(13,433)	-	(40,483)	(13,703)	(14,427)	-	(130,541)	(479,000)
<b>TOTAL EXPENDITURES</b>		<b>14,191,696</b>	<b>32,198,001</b>	<b>36,027,634</b>	<b>35,474,206</b>	<b>34,923,873</b>	<b>33,492,475</b>	<b>34,753,601</b>	<b>38,454,017</b>	<b>41,988,438</b>	<b>42,200,506</b>	<b>38,601,512</b>	<b>55,909,735</b>	<b>438,186,236</b>
<b>OTHER SOURCES / USES</b>														
Interfund Transfers In	8910 - 8929	0	0	0	0	2,730,519	2,730,519	2,730,519	2,730,520	2,730,519	2,730,520	0	0	16,383,116
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	1,227,924	0	0	0	(12,042)	0	0	111,841	0	0	1,952,621	512	3,280,855
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER SOURCES / USES</b>		<b>(1,243,185)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,742,562</b>	<b>2,730,519</b>	<b>2,730,519</b>	<b>2,618,679</b>	<b>2,730,519</b>	<b>2,730,520</b>	<b>(1,952,621)</b>	<b>(512)</b>	<b>13,102,261</b>
<b>PRIOR YEAR TRANSACTIONS</b>														
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	1,542,826	817,587	5,617,936	4,464,823	1,172	440,279	285,055	0	165,388	1,429,636	129,885	2,434,948	17,329,533
Prepaid Expenditures	9330	116,676	5,700	810	0	0	0	0	0	0	0	0	1,190	124,376
Accounts Payable / Due To	9500 / 9610 / 961	3,998,679	160,841	107,482	2,697,751	65,669	41,657	0	0	1,471,079	2,942,157	3,199,766	30,196	14,715,278
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>NET PRIOR YEAR TRANSACTIONS</b>		<b>(1,296,718)</b>	<b>662,445</b>	<b>5,511,263</b>	<b>1,767,072</b>	<b>(64,498)</b>	<b>398,621</b>	<b>285,055</b>	<b>0</b>	<b>(1,305,690)</b>	<b>(1,512,522)</b>	<b>(3,069,881)</b>	<b>2,405,942</b>	<b>2,738,631</b>
<b>OTHER ADJUSTMENTS</b>														
Stores	9320	19,874	13,462	(17,533)	13,284	(20,605)	5,445	(6,345)	8,303	9,408	(48,416)	(2,033)	(109,453)	(134,609)
Temporary Loans from other funds	9311	(1,000,000)	0	0	0	0	0	0	0	0	0	0	0	(1,000,000)
Temporary Loans to other funds	9611	0	0	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000
<b>TOTAL MISC ADJUSTMENTS</b>		<b>(980,126)</b>	<b>13,462</b>	<b>(17,533)</b>	<b>13,284</b>	<b>(20,605)</b>	<b>5,445</b>	<b>(6,345)</b>	<b>8,303</b>	<b>9,408</b>	<b>(48,416)</b>	<b>(2,033)</b>	<b>890,547</b>	<b>(134,609)</b>
<b>NET INCREASE / DECREASE</b>		<b>(4,327,722)</b>	<b>(18,606,715)</b>	<b>9,243,023</b>	<b>(9,991,789)</b>	<b>(6,342,576)</b>	<b>20,556,784</b>	<b>(1,664,123)</b>	<b>12,105,247</b>	<b>(10,723,791)</b>	<b>(10,554,806)</b>	<b>(10,525,481)</b>	<b>2,594,744</b>	<b>(30,740,812)</b>
<b>ENDING CASH BALANCE</b>		<b>133,425,623</b>	<b>114,818,908</b>	<b>124,061,931</b>	<b>114,070,142</b>	<b>107,727,565</b>	<b>128,284,349</b>	<b>126,620,227</b>	<b>138,725,474</b>	<b>128,001,683</b>	<b>117,446,877</b>	<b>106,921,396</b>	<b>109,516,139</b>	

# SECTION 6



# SACS FORMS

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: www.psusd.us

Date: June 10, 2025

Adoption Date: June 24, 2025

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

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Madonna Gerrell

Title: Board Clerk

Public Hearing:

Place: 150 District Center Drive, Palm Springs, CA 92264

Date: June 10, 2025

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Tony Carrillo

Title: Director, Fiscal Services

Telephone: 760-883-2710 ext. 4806053

E-mail: tcarrillo@psusd.us

Criteria and Standards Review Summary

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed \_\_\_\_\_

Date of Meeting: June 24, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Madonna Gerrell

Title: Board Clerk

For additional information on this certification, please contact:

Name: Renee Brunelle

Title: Director, Risk Management

Telephone: 760-883-2715

E-mail: rbrunelle@psusd.us

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		G
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	303,487,353.00	0.00	303,487,353.00	299,006,907.00	0.00	299,006,907.00	-1.5%
2) Federal Revenue		8100-8299	87,638.00	49,195,675.00	49,283,313.00	77,368.00	20,558,833.00	20,636,201.00	-58.1%
3) Other State Revenue		8300-8599	7,345,945.00	58,053,091.00	65,399,036.00	7,573,244.00	49,055,476.00	56,628,720.00	-13.4%
4) Other Local Revenue		8600-8799	11,351,989.00	29,965,197.00	41,317,186.00	10,446,371.00	20,420,348.00	30,866,719.00	-25.3%
5) TOTAL, REVENUES			322,272,905.00	137,213,963.00	459,486,868.00	317,103,890.00	90,034,657.00	407,138,547.00	-11.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	129,622,966.00	38,681,377.00	168,304,343.00	129,814,533.00	37,388,214.00	167,202,747.00	-0.7%
2) Classified Salaries		2000-2999	45,125,796.00	25,154,575.00	70,280,371.00	45,575,668.00	26,673,971.00	72,249,639.00	2.8%
3) Employee Benefits		3000-3999	78,623,905.00	46,828,402.00	125,452,307.00	81,524,533.00	48,402,267.00	129,926,800.00	3.6%
4) Books and Supplies		4000-4999	7,657,448.00	32,326,743.00	39,984,191.00	6,380,166.00	12,018,639.00	18,398,805.00	-54.0%
5) Services and Other Operating Expenditures		5000-5999	32,984,520.00	34,668,980.00	67,653,500.00	31,272,018.00	25,877,774.00	57,149,792.00	-15.5%
6) Capital Outlay		6000-6999	2,012,942.00	22,246,161.00	24,259,103.00	1,710,150.00	2,925,000.00	4,635,150.00	-80.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	261,411.00	0.00	261,411.00	208,000.00	0.00	208,000.00	-20.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,383,054.00)	3,066,859.00	(2,316,195.00)	(3,714,736.00)	1,518,101.00	(2,196,635.00)	-5.2%
9) TOTAL, EXPENDITURES			290,905,934.00	202,973,097.00	493,879,031.00	292,770,332.00	154,803,966.00	447,574,298.00	-9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			31,366,971.00	(65,759,134.00)	(34,392,163.00)	24,333,558.00	(64,769,309.00)	(40,435,751.00)	17.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,645,706.00	3,022,968.00	8,668,674.00	13,300,100.00	3,083,016.00	16,383,116.00	89.0%
b) Transfers Out		7600-7629	3,202,758.00	0.00	3,202,758.00	3,248,453.00	0.00	3,248,453.00	1.4%
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	(45,727,502.00)	45,727,502.00	0.00	(47,180,947.00)	47,180,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,284,554.00)	48,750,470.00	5,465,916.00	(37,129,300.00)	50,263,963.00	13,134,663.00	140.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(11,917,583.00)	(17,008,664.00)	(28,926,247.00)	(12,795,742.00)	(14,505,346.00)	(27,301,088.00)	-5.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,817,079.00	99,060,248.00	174,877,327.00	63,899,496.00	82,051,584.00	145,951,080.00	-16.5%
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)			75,817,079.00	99,060,248.00	174,877,327.00	63,899,496.00	82,051,584.00	145,951,080.00	-16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,817,079.00	99,060,248.00	174,877,327.00	63,899,496.00	82,051,584.00	145,951,080.00	-16.5%
2) Ending Balance, June 30 (E + F1e)			63,899,496.00	82,051,584.00	145,951,080.00	51,103,754.00	67,546,238.00	118,649,992.00	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	82,051,584.00	82,051,584.00	0.00	67,546,238.00	67,546,238.00	-17.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	27,782,212.00	0.00	27,782,212.00	27,782,212.00	0.00	27,782,212.00	0.0%
d) Assigned									
Other Assignments		9780	21,054,829.00	0.00	21,054,829.00	9,646,858.00	0.00	9,646,858.00	-54.2%
Textbooks		0000	5,605,674.12		5,605,674.12			0.00	
Children & Youth Behavioral Health Initiative		0000	2,000.00		2,000.00			0.00	
One-Time District Wide Furniture Replacement & Repair		0000	1,332,835.88		1,332,835.88			0.00	
25-26 Anticipated Transportation Increase		0000	330,000.00		330,000.00			0.00	
25-26 Deficit		0000	7,982,328.00		7,982,328.00			0.00	
Deferred Maintenance		0000	1,455,646.00		1,455,646.00			0.00	
Operational Expectations		1100	4,346,345.00		4,346,345.00			0.00	
Textbooks		0000			0.00	5,605,674.00		5,605,674.00	
Deferred Maintenance		0000			0.00	152,545.00		152,545.00	
Children & Youth Behavioral Health Initiative		0000			0.00	2,000.00		2,000.00	
Operational Expectations		1100			0.00	3,886,639.00		3,886,639.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,912,455.00	0.00	14,912,455.00	13,524,684.00	0.00	13,524,684.00	-9.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</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)	
1) Cash									
a) in County Treasury		9110	63,749,496.00	82,051,584.00	145,801,080.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	50,000.00	0.00	50,000.00				
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			63,899,496.00	82,051,584.00	145,951,080.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			63,899,496.00	82,051,584.00	145,951,080.00				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	176,448,565.00	0.00	176,448,565.00	172,366,192.00	0.00	172,366,192.00	-2.3%
Education Protection Account State Aid - Current Year		8012	37,054,903.00	0.00	37,054,903.00	36,656,830.00	0.00	36,656,830.00	-1.1%
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	448,087.00	0.00	448,087.00	448,087.00	0.00	448,087.00	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	59,109,329.00	0.00	59,109,329.00	29,509,329.00	0.00	29,509,329.00	-50.1%
Unsecured Roll Taxes		8042	3,021,183.00	0.00	3,021,183.00	3,021,183.00	0.00	3,021,183.00	0.0%
Prior Years' Taxes		8043	3,284,949.00	0.00	3,284,949.00	32,884,949.00	0.00	32,884,949.00	901.1%
Supplemental Taxes		8044	2,590,780.00	0.00	2,590,780.00	2,590,780.00	0.00	2,590,780.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,088,929.00)	0.00	(6,088,929.00)	(6,088,929.00)	0.00	(6,088,929.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	30,281,578.00	0.00	30,281,578.00	30,281,578.00	0.00	30,281,578.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			306,150,445.00	0.00	306,150,445.00	301,669,999.00	0.00	301,669,999.00	-1.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(2,663,092.00)	0.00	(2,663,092.00)	(2,663,092.00)	0.00	(2,663,092.00)	0.0%
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			303,487,353.00	0.00	303,487,353.00	299,006,907.00	0.00	299,006,907.00	-1.5%
<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	3,725,026.00	3,725,026.00	0.00	3,638,540.00	3,638,540.00	-2.3%

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)	
Special Education Discretionary Grants		8182	0.00	315,041.00	315,041.00	0.00	56,026.00	56,026.00	-82.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	5,994,251.00	5,994,251.00	0.00	5,096,801.00	5,096,801.00	-15.0%
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		14,213,412.00	14,213,412.00		9,287,953.00	9,287,953.00	-34.7%
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		1,949,151.00	1,949,151.00		768,374.00	768,374.00	-60.6%
Title III, Immigrant Student Program	4201	8290		89,551.00	89,551.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		1,194,214.00	1,194,214.00		674,864.00	674,864.00	-43.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		2,089,960.00	2,089,960.00		790,279.00	790,279.00	-62.2%
Career and Technical Education	3500-3599	8290		245,996.00	245,996.00		245,996.00	245,996.00	0.0%
All Other Federal Revenue	All Other	8290	87,638.00	19,379,073.00	19,466,711.00	77,368.00	0.00	77,368.00	-99.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>87,638.00</b>	<b>49,195,675.00</b>	<b>49,283,313.00</b>	<b>77,368.00</b>	<b>20,558,833.00</b>	<b>20,636,201.00</b>	<b>-58.1%</b>
<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	880,328.00	0.00	880,328.00	885,048.00	0.00	885,048.00	0.5%
Lottery - Unrestricted and Instructional Materials		8560	3,522,253.00	1,581,263.00	5,103,516.00	3,305,440.00	1,419,090.00	4,724,530.00	-7.4%
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		21,984,790.00	21,984,790.00		21,984,790.00	21,984,790.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,573,064.00	3,573,064.00		3,416,750.00	3,416,750.00	-4.4%
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		1,751,561.00	1,751,561.00		162,085.00	162,085.00	-90.7%
Arts and Music in Schools (Prop 28)	6770	8590		3,526,827.00	3,526,827.00		3,526,827.00	3,526,827.00	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	2,943,364.00	25,635,586.00	28,578,950.00	3,382,756.00	18,545,934.00	21,928,690.00	-23.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,345,945.00</b>	<b>58,053,091.00</b>	<b>65,399,036.00</b>	<b>7,573,244.00</b>	<b>49,055,476.00</b>	<b>56,628,720.00</b>	<b>-13.4%</b>
<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%

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)	
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	219,837,00	0,00	219,837,00	152,909,00	0,00	152,909,00	-30,4%
Interest		8660	5,500,000,00	0,00	5,500,000,00	7,410,000,00	0,00	7,410,000,00	34,7%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,910,355,00	0,00	1,910,355,00	0,00	0,00	0,00	-100,0%
Fees and Contracts									
Adult Education Fees		8671	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Non-Resident Students		8672	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Transportation Fees From Individuals		8675	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Interagency Services		8677	0,00	5,261,927,00	5,261,927,00	0,00	136,892,00	136,892,00	-97,4%
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	3,464,501,00	6,828,971,00	10,293,472,00	2,883,462,00	2,190,328,00	5,073,790,00	-50,7%
Tuition		8710	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Transfers In		8781-8783	257,276,00	0,00	257,276,00	0,00	0,00	0,00	-100,0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		17,874,299,00	17,874,299,00		18,093,128,00	18,093,128,00	1,2%
From County Offices	6500	8792		0,00	0,00		0,00	0,00	0,0%
From JPAs	6500	8793		0,00	0,00		0,00	0,00	0,0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0,00	0,00		0,00	0,00	0,0%
From County Offices	6360	8792		0,00	0,00		0,00	0,00	0,0%
From JPAs	6360	8793		0,00	0,00		0,00	0,00	0,0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
From County Offices	All Other	8792	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
From JPAs	All Other	8793	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Transfers In from All Others		8799	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,351,969,00	29,965,197,00	41,317,166,00	10,446,371,00	20,420,348,00	30,866,719,00	-25,3%
<b>TOTAL, REVENUES</b>			322,272,905,00	137,213,963,00	459,486,868,00	317,103,890,00	90,034,657,00	407,138,547,00	-11,4%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	103,925,842,00	31,468,744,00	135,394,586,00	104,420,358,00	30,629,967,00	135,050,325,00	-0,3%
Certificated Pupil Support Salaries		1200	9,265,690,00	3,395,982,00	12,661,672,00	9,710,847,00	3,552,289,00	13,263,136,00	4,8%
Certificated Supervisors' and Administrators' Salaries		1300	14,169,467,00	2,187,121,00	16,356,588,00	13,698,459,00	1,865,515,00	15,563,974,00	-4,8%
Other Certificated Salaries		1900	2,261,967,00	1,629,530,00	3,891,497,00	1,984,869,00	1,340,443,00	3,325,312,00	-14,5%
<b>TOTAL, CERTIFICATED SALARIES</b>			129,622,966,00	38,681,377,00	168,304,343,00	129,814,533,00	37,388,214,00	167,202,747,00	-0,7%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	4,252,429,00	12,406,456,00	16,658,885,00	4,317,741,00	13,509,476,00	17,827,217,00	7,0%
Classified Support Salaries		2200	16,100,621,00	9,173,406,00	25,274,027,00	16,226,446,00	9,733,647,00	25,960,093,00	2,7%
Classified Supervisors' and Administrators' Salaries		2300	6,139,203,00	472,775,00	6,611,978,00	6,354,965,00	453,660,00	6,808,625,00	3,0%
Clerical, Technical and Office Salaries		2400	15,799,630,00	2,976,730,00	18,776,360,00	15,942,661,00	2,933,611,00	18,876,272,00	0,5%
Other Classified Salaries		2900	2,833,913,00	125,208,00	2,959,121,00	2,733,855,00	43,577,00	2,777,432,00	-6,1%
<b>TOTAL, CLASSIFIED SALARIES</b>			45,125,796,00	25,154,575,00	70,280,371,00	45,575,668,00	26,673,971,00	72,249,639,00	2,8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	24,566,723,00	22,002,284,00	46,569,007,00	24,985,389,00	21,364,644,00	46,350,033,00	-0,5%
PERS		3201-3202	11,564,793,00	6,927,874,00	18,492,667,00	11,909,739,00	7,366,957,00	19,276,696,00	4,2%
OASDI/Medicare/Alternative		3301-3302	5,362,198,00	2,553,750,00	7,915,948,00	5,481,884,00	2,645,494,00	8,127,378,00	2,7%
Health and Welfare Benefits		3401-3402	29,673,997,00	12,585,059,00	42,259,056,00	31,603,232,00	14,308,278,00	45,911,510,00	8,8%
Unemployment Insurance		3501-3502	86,799,00	32,019,00	118,818,00	88,918,00	32,034,00	120,952,00	1,8%
Workers' Compensation		3601-3602	5,015,816,00	1,879,312,00	6,895,128,00	5,078,757,00	1,828,988,00	6,907,745,00	0,2%
OPEB, Allocated		3701-3702	2,353,579,00	848,104,00	3,201,683,00	2,376,614,00	855,872,00	3,232,486,00	1,0%
OPEB, Active Employees		3751-3752	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Employee Benefits		3901-3902	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			78,623,905,00	46,828,402,00	125,452,307,00	81,524,533,00	48,402,267,00	129,926,800,00	3,6%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	19,291,00	2,088,407,00	2,107,698,00	46,200,00	3,716,309,00	3,762,509,00	78,5%
Books and Other Reference Materials		4200	60,234,00	961,658,00	1,021,892,00	48,776,00	0,00	48,776,00	-95,2%
Materials and Supplies		4300	5,868,818,00	25,789,934,00	31,658,752,00	5,422,793,00	7,662,889,00	13,085,682,00	-58,7%
Noncapitalized Equipment		4400	1,709,105,00	3,408,744,00	5,117,849,00	862,397,00	539,441,00	1,401,838,00	-72,6%
Food		4700	0,00	78,000,00	78,000,00	0,00	100,000,00	100,000,00	28,2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			7,657,448,00	32,326,743,00	39,984,191,00	6,380,166,00	12,018,639,00	18,398,805,00	-54,0%

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)	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	18,487,990.00	18,487,990.00	0.00	15,500,958.00	15,500,958.00	-16.2%
Travel and Conferences		5200	1,586,636.00	794,509.00	2,381,147.00	705,087.00	414,070.00	1,119,157.00	-53.0%
Dues and Memberships		5300	179,427.00	22,512.00	201,939.00	84,300.00	3,612.00	87,912.00	-56.5%
Insurance		5400 - 5450	32,451.00	35,937.00	68,388.00	28,427.00	4,250.00	32,677.00	-52.2%
Operations and Housekeeping Services		5500	8,827,113.00	17,205.00	8,844,318.00	10,267,346.00	14,627.00	10,281,973.00	16.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,275,991.00	1,499,034.00	3,775,025.00	1,868,917.00	1,080,283.00	2,949,200.00	-21.9%
Transfers of Direct Costs		5710	(1,610,649.00)	1,610,649.00	0.00	(1,407,681.00)	1,407,681.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,450.00)	0.00	(1,450.00)	(1,500.00)	0.00	(1,500.00)	3.4%
Professional/Consulting Services and Operating Expenditures		5800	20,710,238.00	12,191,630.00	32,901,868.00	19,016,755.00	7,451,524.00	26,468,279.00	-19.8%
Communications		5900	984,761.00	9,514.00	994,275.00	710,367.00	769.00	711,136.00	-28.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,984,520.00</b>	<b>34,668,980.00</b>	<b>67,653,500.00</b>	<b>31,272,018.00</b>	<b>25,877,774.00</b>	<b>57,149,792.00</b>	<b>-15.5%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,142,049.00	2,850,209.00	3,992,258.00	1,045,988.00	0.00	1,045,988.00	-73.8%
Buildings and Improvements of Buildings		6200	100,561.00	18,377,754.00	18,478,315.00	100,000.00	2,519,376.00	2,619,376.00	-85.8%
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	94,312.00	207,262.00	301,574.00	52,808.00	0.00	52,808.00	-82.5%
Equipment Replacement		6500	463,090.00	800,821.00	1,263,911.00	296,422.00	405,624.00	702,046.00	-44.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	212,930.00	10,115.00	223,045.00	214,932.00	0.00	214,932.00	-3.6%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,012,942.00</b>	<b>22,246,161.00</b>	<b>24,259,103.00</b>	<b>1,710,150.00</b>	<b>2,925,000.00</b>	<b>4,635,150.00</b>	<b>-80.9%</b>
<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	7,411.00	0.00	7,411.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	254,000.00	0.00	254,000.00	208,000.00	0.00	208,000.00	-18.1%
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 Transfers		All Other 7221-7223		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283 7299		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>261,411.00</b>	<b>0.00</b>	<b>261,411.00</b>	<b>208,000.00</b>	<b>0.00</b>	<b>208,000.00</b>	<b>-20.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,066,859.00)	3,066,859.00	0.00	(1,518,101.00)	1,518,101.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,316,195.00)	0.00	(2,316,195.00)	(2,196,635.00)	0.00	(2,196,635.00)	-5.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,383,054.00)</b>	<b>3,066,859.00</b>	<b>(2,316,195.00)</b>	<b>(3,714,736.00)</b>	<b>1,518,101.00</b>	<b>(2,196,635.00)</b>	<b>-5.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>290,905,934.00</b>	<b>202,973,097.00</b>	<b>493,879,031.00</b>	<b>292,770,332.00</b>	<b>154,803,966.00</b>	<b>447,574,298.00</b>	<b>-9.4%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	7,214,768.00	0.00	7,214,768.00	New
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	5,645,706.00	3,022,968.00	8,668,674.00	6,085,332.00	3,083,016.00	9,168,348.00	5.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,645,706.00</b>	<b>3,022,968.00</b>	<b>8,668,674.00</b>	<b>13,300,100.00</b>	<b>3,083,016.00</b>	<b>16,383,116.00</b>	<b>89.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	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)	
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	3,202,758.00	0,00	3,202,758.00	3,248,453.00	0,00	3,248,453.00	1,4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,202,758.00	0,00	3,202,758.00	3,248,453.00	0,00	3,248,453.00	1,4%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds from Leases		8972	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds from Lease Revenue Bonds		8973	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
Proceeds from SBITAs		8974	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
All Other Financing Sources		8979	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			0,00	0,00	0,00	0,00	0,00	0,00	0,0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(45,727,502.00)	45,727,502.00	0,00	(47,180,947.00)	47,180,947.00	0,00	0,0%
Contributions from Restricted Revenues		8990	0,00	0,00	0,00	0,00	0,00	0,00	0,0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(45,727,502.00)	45,727,502.00	0,00	(47,180,947.00)	47,180,947.00	0,00	0,0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(43,284,554.00)	48,750,470.00	5,465,916.00	(37,129,300.00)	50,263,963.00	13,134,663.00	140.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	303,487,353.00	0.00	303,487,353.00	299,006,907.00	0.00	299,006,907.00	-1.5%
2) Federal Revenue		8100-8299	87,638.00	49,195,675.00	49,283,313.00	77,368.00	20,558,833.00	20,636,201.00	-58.1%
3) Other State Revenue		8300-8599	7,345,945.00	58,053,091.00	65,399,036.00	7,573,244.00	49,055,476.00	56,628,720.00	-13.4%
4) Other Local Revenue		8600-8799	11,351,969.00	29,965,197.00	41,317,166.00	10,446,371.00	20,420,348.00	30,866,719.00	-25.3%
5) TOTAL, REVENUES			322,272,905.00	137,213,963.00	459,486,868.00	317,103,890.00	90,034,657.00	407,138,547.00	-11.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	164,903,430.00	130,259,720.00	295,163,150.00	163,140,440.00	109,376,609.00	272,517,049.00	-7.7%
2) Instruction - Related Services		2000-2999	37,994,335.00	14,481,677.00	52,476,012.00	36,836,084.00	12,218,890.00	49,054,974.00	-6.5%
3) Pupil Services		3000-3999	31,459,206.00	16,656,504.00	48,115,710.00	34,179,668.00	17,069,198.00	51,248,866.00	6.5%
4) Ancillary Services		4000-4999	4,269,722.00	232,826.00	4,502,548.00	4,316,053.00	179,739.00	4,495,792.00	-0.2%
5) Community Services		5000-5999	492,317.00	0.00	492,317.00	505,114.00	0.00	505,114.00	2.6%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	18,434,935.00	3,892,239.00	22,327,174.00	18,950,252.00	2,031,877.00	20,982,129.00	-6.0%
8) Plant Services		8000-8999	33,090,578.00	37,450,131.00	70,540,709.00	34,634,721.00	13,927,653.00	48,562,374.00	-31.2%
9) Other Outgo		9000-9999	261,411.00	0.00	261,411.00	208,000.00	0.00	208,000.00	-20.4%
10) TOTAL, EXPENDITURES			290,905,934.00	202,973,097.00	493,879,031.00	292,770,332.00	154,803,966.00	447,574,298.00	-9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			31,366,971.00	(65,759,134.00)	(34,392,163.00)	24,333,558.00	(64,769,309.00)	(40,435,751.00)	17.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,645,706.00	3,022,968.00	8,668,674.00	13,300,100.00	3,083,016.00	16,383,116.00	89.0%
b) Transfers Out		7600-7629	3,202,758.00	0.00	3,202,758.00	3,248,453.00	0.00	3,248,453.00	1.4%
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	(45,727,502.00)	45,727,502.00	0.00	(47,180,947.00)	47,180,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,284,554.00)	48,750,470.00	5,465,916.00	(37,129,300.00)	50,263,963.00	13,134,663.00	140.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(11,917,583.00)	(17,008,664.00)	(28,926,247.00)	(12,795,742.00)	(14,505,346.00)	(27,301,088.00)	-5.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	75,817,079.00	99,060,248.00	174,877,327.00	63,899,496.00	82,051,584.00	145,951,080.00	-16.5%
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)			75,817,079.00	99,060,248.00	174,877,327.00	63,899,496.00	82,051,584.00	145,951,080.00	-16.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,817,079.00	99,060,248.00	174,877,327.00	63,899,496.00	82,051,584.00	145,951,080.00	-16.5%
2) Ending Balance, June 30 (E + F1e)			63,899,496.00	82,051,584.00	145,951,080.00	51,103,754.00	67,546,238.00	118,649,992.00	-18.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	82,051,584.00	82,051,584.00	0.00	67,546,238.00	67,546,238.00	-17.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	27,782,212.00	0.00	27,782,212.00	27,782,212.00	0.00	27,782,212.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	21,054,829.00	0.00	21,054,829.00	9,646,858.00	0.00	9,646,858.00	-54.2%
Textbooks	0000	9780	5,605,674.12		5,605,674.12			0.00	
Children & Youth Behavioral Health Initiative	0000	9780	2,000.00		2,000.00			0.00	
One-Time District Wide Furniture Replacement & Repair	0000	9780	1,332,835.88		1,332,835.88			0.00	
25-26 Anticipated Transportation Increase	0000	9780	330,000.00		330,000.00			0.00	
25-26 Deficit	0000	9780	7,982,328.00		7,982,328.00			0.00	
Deferred Maintenance	0000	9780	1,455,646.00		1,455,646.00			0.00	
Operational Expectations	1100	9780	4,346,345.00		4,346,345.00			0.00	
Textbooks	0000	9780			0.00	5,605,674.00		5,605,674.00	
Deferred Maintenance	0000	9780			0.00	152,545.00		152,545.00	
Children & Youth Behavioral Health Initiative	0000	9780			0.00	2,000.00		2,000.00	
Operational Expectations	1100	9780			0.00	3,886,639.00		3,886,639.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,912,455.00	0.00	14,912,455.00	13,524,684.00	0.00	13,524,684.00	-9.3%
Unassigned/Unappropriated Amount		9790	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	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	1,676,603.70	1,676,603.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,676,603.70	1,676,603.70	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,676,603.70	1,676,603.70	0.0%
2) Ending Balance, June 30 (E + F1e)			1,676,603.70	1,676,603.70	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	1,676,603.70	1,676,603.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

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

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,676,603.70	1,676,603.70	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,676,603.70	1,676,603.70	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,676,603.70	1,676,603.70	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	1,676,603.70	1,676,603.70	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	11,811,092.00	13,090,896.00	10.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,681,451.00	2,464,382.00	-8.1%
4) Other Local Revenue		8600-8799	594,204.00	350,000.00	-41.1%
5) TOTAL, REVENUES			15,086,747.00	15,905,278.00	5.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,031,115.00	6,155,462.00	2.1%
2) Classified Salaries		2000-2999	1,613,722.00	1,554,102.00	-3.7%
3) Employee Benefits		3000-3999	4,087,534.00	4,196,624.00	2.7%
4) Books and Supplies		4000-4999	1,942,488.00	407,784.00	-79.0%
5) Services and Other Operating Expenditures		5000-5999	2,910,337.00	1,554,882.00	-46.6%
6) Capital Outlay		6000-6999	557,475.00	135,000.00	-75.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,380,541.00	1,400,250.00	1.4%
9) TOTAL, EXPENDITURES			18,523,212.00	15,404,104.00	-16.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,436,465.00)	501,174.00	-114.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,022,968.00	1,083,016.00	5.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,021,468.00)	(1,083,016.00)	6.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,457,933.00)	(581,842.00)	-86.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,820,341.00	5,362,408.00	-45.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,820,341.00	5,362,408.00	-45.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,820,341.00	5,362,408.00	-45.4%
2) Ending Balance, June 30 (E + F1e)			5,362,408.00	4,780,566.00	-10.9%
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	2,008,056.00	1,237,578.00	-38.4%
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	3,354,352.00	3,542,988.00	5.6%
Operational Expectations	0000	9780	3,162,316.00		
Operational Expectations	1100	9780	192,036.00		
Operational Expectations	1100	9780		201,055.00	
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	5,362,408.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,362,408.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			5,362,408.00		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	7,919,773.00	8,905,639.00	12.4%
Education Protection Account State Aid - Current Year		8012	1,534,862.00	1,676,873.00	9.3%
State Aid - Prior Years		8019	(151,927.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,508,384.00	2,508,384.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,811,092.00	13,090,896.00	10.8%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,028.00	17,205.00	7.3%
Lottery - Unrestricted and Instructional Materials		8560	232,733.00	228,561.00	-1.8%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	1,482,345.00	1,482,345.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	148,824.00	148,824.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	801,521.00	587,447.00	-26.7%
<b>TOTAL, OTHER STATE REVENUE</b>			2,681,451.00	2,464,382.00	-8.1%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	460,000.00	350,000.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	129,308.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,896.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			594,204.00	350,000.00	-41.1%
<b>TOTAL, REVENUES</b>			15,086,747.00	15,905,278.00	5.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	5,319,762.00	5,424,130.00	2.0%
Certificated Pupil Support Salaries		1200	219,132.00	229,210.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	492,221.00	502,122.00	2.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			6,031,115.00	6,155,462.00	2.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	701,874.00	669,132.00	-4.7%
Classified Support Salaries		2200	462,557.00	440,442.00	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	314,154.00	316,702.00	0.8%
Other Classified Salaries		2900	135,137.00	127,826.00	-5.4%
TOTAL, CLASSIFIED SALARIES			1,613,722.00	1,554,102.00	-3.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,665,074.00	1,682,631.00	1.1%
PERS		3201-3202	446,731.00	436,408.00	-2.3%
OASDI/Medicare/Alternative		3301-3302	214,443.00	212,823.00	-0.8%
Health and Welfare Benefits		3401-3402	1,436,879.00	1,537,798.00	7.0%
Unemployment Insurance		3501-3502	3,798.00	3,856.00	1.5%
Workers' Compensation		3601-3602	218,558.00	220,107.00	0.7%
OPEB, Allocated		3701-3702	102,051.00	103,001.00	0.9%
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			4,087,534.00	4,196,624.00	2.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	166,741.00	64,780.00	-61.1%
Books and Other Reference Materials		4200	7,700.00	0.00	-100.0%
Materials and Supplies		4300	1,607,717.00	288,404.00	-82.1%
Noncapitalized Equipment		4400	160,330.00	54,600.00	-65.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,942,488.00	407,784.00	-79.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	1,243,900.00	632,000.00	-49.2%
Travel and Conferences		5200	117,807.00	74,704.00	-36.6%
Dues and Memberships		5300	130,815.00	0.00	-100.0%
Insurance		5400-5450	1,385.00	991.00	-28.4%
Operations and Housekeeping Services		5500	269,828.00	285,028.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,148.00	14,800.00	-26.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,116,078.00	535,559.00	-52.0%
Communications		5900	10,876.00	11,800.00	8.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,910,337.00	1,554,882.00	-46.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	309,818.00	135,000.00	-56.4%
Buildings and Improvements of Buildings		6200	88,158.00	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	159,499.00	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			557,475.00	135,000.00	-75.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,380,541.00	1,400,250.00	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,380,541.00	1,400,250.00	1.4%
TOTAL, EXPENDITURES			18,523,212.00	15,404,104.00	-16.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,500.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,022,968.00	1,083,016.00	5.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,022,968.00	1,083,016.00	5.9%
<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)			(1,021,468.00)	(1,083,016.00)	6.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	11,811,092.00	13,090,896.00	10.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,681,451.00	2,464,382.00	-8.1%
4) Other Local Revenue		8600-8799	594,204.00	350,000.00	-41.1%
5) TOTAL, REVENUES			15,086,747.00	15,905,278.00	5.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		13,554,538.00	11,230,425.00	-17.1%
2) Instruction - Related Services	2000-2999		1,507,699.00	1,354,348.00	-10.2%
3) Pupil Services	3000-3999		682,311.00	556,254.00	-18.5%
4) Ancillary Services	4000-4999		1,012.00	0.00	-100.0%
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		1,292,507.00	1,312,216.00	1.5%
8) Plant Services	8000-8999		1,485,145.00	950,861.00	-36.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,523,212.00	15,404,104.00	-16.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)</b>			(3,436,465.00)	501,174.00	-114.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,022,968.00	1,083,016.00	5.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,021,468.00)	(1,083,016.00)	6.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,457,933.00)	(581,842.00)	-86.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,820,341.00	5,362,408.00	-45.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,820,341.00	5,362,408.00	-45.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,820,341.00	5,362,408.00	-45.4%
2) Ending Balance, June 30 (E + F1e)			5,362,408.00	4,780,566.00	-10.9%
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	2,008,056.00	1,237,578.00	-38.4%
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	3,354,352.00	3,542,988.00	5.6%
Operational Expectations	0000	9780	3,162,316.00		
Operational Expectations	1100	9780	192,036.00		
Operational Expectations	1100	9780		201,055.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	347,330.00	346,856.00	-0.1%
4) Other Local Revenue		8600-8799	5,679.00	1,500.00	-73.6%
5) TOTAL, REVENUES			353,009.00	348,356.00	-1.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	144,996.00	143,477.00	-1.0%
2) Classified Salaries		2000-2999	15,946.00	15,682.00	-1.7%
3) Employee Benefits		3000-3999	78,200.00	78,812.00	0.8%
4) Books and Supplies		4000-4999	2,117.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	173,400.00	96,752.00	-44.2%
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	19,917.00	13,633.00	-31.6%
9) TOTAL, EXPENDITURES			434,576.00	348,356.00	-19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(81,567.00)	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>			(81,567.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,567.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,567.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,567.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	334,527.00	334,527.00	0.0%
All Other State Revenue	All Other	8590	12,803.00	12,329.00	-3.7%
TOTAL, OTHER STATE REVENUE			347,330.00	346,856.00	-0.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	1,500.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,179.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,679.00	1,500.00	-73.6%
TOTAL, REVENUES			353,009.00	348,356.00	-1.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	144,996.00	143,477.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			144,996.00	143,477.00	-1.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	15,926.00	15,682.00	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	20.00	0.00	-100.0%
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			15,946.00	15,682.00	-1.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	39,802.00	39,733.00	-0.2%
PERS		3201-3202	4,046.00	4,204.00	3.9%
OASDI/Medicare/Alternative		3301-3302	3,202.00	3,279.00	2.4%
Health and Welfare Benefits		3401-3402	23,299.00	24,845.00	6.6%
Unemployment Insurance		3501-3502	874.00	80.00	-90.8%
Workers' Compensation		3601-3602	4,878.00	4,544.00	-6.8%
OPEB, Allocated		3701-3702	2,099.00	2,127.00	1.3%
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			78,200.00	78,812.00	0.8%
<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	2,117.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,117.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	123,000.00	46,752.00	-62.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	400.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			173,400.00	96,752.00	-44.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	19,917.00	13,633.00	-31.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,917.00	13,633.00	-31.6%
TOTAL, EXPENDITURES			434,576.00	348,356.00	-19.8%
<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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	347,330.00	346,856.00	-0.1%
4) Other Local Revenue		8600-8799	5,679.00	1,500.00	-73.6%
5) TOTAL, REVENUES			353,009.00	348,356.00	-1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		175,517.00	96,752.00	-44.9%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		213,301.00	211,230.00	-1.0%
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		19,917.00	13,633.00	-31.6%
8) Plant Services	8000-8999		25,841.00	26,741.00	3.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			434,576.00	348,356.00	-19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)</b>			(81,567.00)	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>			(81,567.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,567.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,567.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,567.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	5,824,884.00	4,524,411.00	-22.3%
4) Other Local Revenue		8600-8799	213,010.00	20,761.00	-90.3%
5) TOTAL, REVENUES			6,037,894.00	4,545,172.00	-24.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	663,261.00	656,613.00	-1.0%
2) Classified Salaries		2000-2999	824,083.00	542,730.00	-34.1%
3) Employee Benefits		3000-3999	849,774.00	711,874.00	-16.2%
4) Books and Supplies		4000-4999	4,042,069.00	2,605,408.00	-35.5%
5) Services and Other Operating Expenditures		5000-5999	111,793.00	7,786.00	-93.0%
6) Capital Outlay		6000-6999	87,223.00	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	257,764.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			6,835,967.00	4,524,411.00	-33.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(798,073.00)	20,761.00	-102.6%
<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>			(798,073.00)	20,761.00	-102.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,426,396.00	628,323.00	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,426,396.00	628,323.00	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,426,396.00	628,323.00	-56.0%
2) Ending Balance, June 30 (E + F1e)			628,323.00	649,084.00	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	628,323.00	649,084.00	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	628,323.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			628,323.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			628,323.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	4,775,898.00	4,473,078.00	-6.3%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,048,986.00	51,333.00	-95.1%
TOTAL, OTHER STATE REVENUE			5,824,884.00	4,524,411.00	-22.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	172,189.00	20,761.00	-87.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,821.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,010.00	20,761.00	-90.3%
TOTAL, REVENUES			6,037,894.00	4,545,172.00	-24.7%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	473,384.00	462,462.00	-2.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	189,877.00	194,151.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>663,261.00</b>	<b>656,613.00</b>	<b>-1.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	510,590.00	304,001.00	-40.5%
Classified Support Salaries		2200	152,547.00	95,100.00	-37.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	160,946.00	143,629.00	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>824,083.00</b>	<b>542,730.00</b>	<b>-34.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	168,566.00	165,427.00	-1.9%
PERS		3201-3202	206,365.00	140,245.00	-32.0%
OASDI/Medicare/Alternative		3301-3302	78,698.00	55,242.00	-29.8%
Health and Welfare Benefits		3401-3402	330,040.00	300,095.00	-9.1%
Unemployment Insurance		3501-3502	737.00	601.00	-18.5%
Workers' Compensation		3601-3602	45,647.00	34,241.00	-25.0%
OPEB, Allocated		3701-3702	19,721.00	16,023.00	-18.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>849,774.00</b>	<b>711,874.00</b>	<b>-16.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,267,799.00	2,603,608.00	-20.3%
Noncapitalized Equipment		4400	745,397.00	1,800.00	-99.8%
Food		4700	28,873.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,042,069.00</b>	<b>2,605,408.00</b>	<b>-35.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,379.00	1,760.00	-84.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	33,172.00	0.00	-100.0%
Operations and Housekeeping Services		5500	28,300.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	550.00	550.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	450.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	36,742.00	4,800.00	-86.9%
Communications		5900	1,200.00	676.00	-43.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>111,793.00</b>	<b>7,786.00</b>	<b>-93.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	87,223.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>87,223.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	257,764.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			257,764.00	0.00	-100.0%
TOTAL, EXPENDITURES			6,835,967.00	4,524,411.00	-33.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,824,884.00	4,524,411.00	-22.3%
4) Other Local Revenue		8600-8799	213,010.00	20,761.00	-90.3%
5) TOTAL, REVENUES			6,037,894.00	4,545,172.00	-24.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,441,071.00	3,853,903.00	-29.2%
2) Instruction - Related Services	2000-2999		709,821.00	519,161.00	-26.9%
3) Pupil Services	3000-3999		231,191.00	119,970.00	-48.1%
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		257,764.00	0.00	-100.0%
8) Plant Services	8000-8999		196,120.00	31,377.00	-84.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,835,967.00	4,524,411.00	-33.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)</b>			(798,073.00)	20,761.00	-102.6%
<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>			(798,073.00)	20,761.00	-102.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,426,396.00	628,323.00	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,426,396.00	628,323.00	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,426,396.00	628,323.00	-56.0%
2) Ending Balance, June 30 (E + F1e)			628,323.00	649,084.00	3.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	628,323.00	649,084.00	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,511,676.00	16,734,680.00	1.4%
3) Other State Revenue		8300-8599	3,120,015.00	3,272,264.00	4.9%
4) Other Local Revenue		8600-8799	1,281,201.00	1,142,811.00	-10.8%
5) TOTAL, REVENUES			20,912,892.00	21,149,755.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,600,140.00	7,624,524.00	15.5%
3) Employee Benefits		3000-3999	3,933,761.00	4,497,147.00	14.3%
4) Books and Supplies		4000-4999	8,633,826.00	8,686,060.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	1,021,670.00	1,023,935.00	0.2%
6) Capital Outlay		6000-6999	1,757,059.00	72,000.00	-95.9%
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	657,973.00	782,752.00	19.0%
9) TOTAL, EXPENDITURES			22,604,429.00	22,686,418.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,691,537.00)	(1,536,663.00)	-9.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	5,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	5,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,686,537.00)	(1,531,663.00)	-9.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,059,469.00	21,372,932.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,059,469.00	21,372,932.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,059,469.00	21,372,932.00	-7.3%
2) Ending Balance, June 30 (E + F1e)			21,372,932.00	19,841,269.00	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,000.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,799,559.00	19,467,896.00	-6.4%
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	373,373.00	373,373.00	0.0%
Catering	0000	9780	373,373.00		
Catering	0000	9780		373,373.00	
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	21,172,932.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	200,000.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			21,372,932.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			21,372,932.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	15,719,690.00	15,751,174.00	0.2%
Donated Food Commodities		8221	791,986.00	983,506.00	24.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			16,511,676.00	16,734,680.00	1.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,053,202.00	3,034,455.00	-0.6%
All Other State Revenue		8590	66,813.00	237,809.00	255.9%
TOTAL, OTHER STATE REVENUE			3,120,015.00	3,272,264.00	4.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	15,000.00	10,000.00	-33.3%
Food Service Sales		8634	26,284.00	21,145.00	-19.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	760,552.00	782,496.00	2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	208,807.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	270,558.00	329,170.00	21.7%
TOTAL, OTHER LOCAL REVENUE			1,281,201.00	1,142,811.00	-10.8%
TOTAL, REVENUES			20,912,892.00	21,149,755.00	1.1%
<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	5,539,959.00	6,419,186.00	15.9%
Classified Supervisors' and Administrators' Salaries		2300	791,204.00	916,272.00	15.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	268,977.00	289,066.00	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,600,140.00</b>	<b>7,624,524.00</b>	<b>15.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,623,501.00	1,910,322.00	17.7%
OASDI/Medicare/Alternative		3301-3302	502,394.00	589,226.00	17.3%
Health and Welfare Benefits		3401-3402	1,528,773.00	1,674,242.00	9.5%
Unemployment Insurance		3501-3502	3,240.00	3,812.00	17.7%
Workers' Compensation		3601-3602	188,716.00	217,681.00	15.3%
OPEB, Allocated		3701-3702	87,137.00	101,864.00	16.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,933,761.00</b>	<b>4,497,147.00</b>	<b>14.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,031,722.00	1,164,780.00	12.9%
Noncapitalized Equipment		4400	60,406.00	1,500.00	-97.5%
Food		4700	7,541,698.00	7,519,780.00	-0.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,633,826.00</b>	<b>8,686,060.00</b>	<b>0.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,209.00	5,250.00	-48.6%
Dues and Memberships		5300	2,930.00	4,500.00	53.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	115,500.00	130,025.00	12.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	665,911.00	638,600.00	-4.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	225,620.00	244,060.00	8.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,021,670.00</b>	<b>1,023,935.00</b>	<b>0.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	591,122.00	0.00	-100.0%
Equipment		6400	1,107,845.00	72,000.00	-93.5%
Equipment Replacement		6500	58,092.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,757,059.00</b>	<b>72,000.00</b>	<b>-95.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	657,973.00	782,752.00	19.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>657,973.00</b>	<b>782,752.00</b>	<b>19.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,604,429.00</b>	<b>22,686,418.00</b>	<b>0.4%</b>
<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	5,000.00	5,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<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)			5,000.00	5,000.00	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	16,511,676.00	16,734,680.00	1.4%
3) Other State Revenue		8300-8599	3,120,015.00	3,272,264.00	4.9%
4) Other Local Revenue		8600-8799	1,281,201.00	1,142,811.00	-10.8%
5) TOTAL, REVENUES			20,912,892.00	21,149,755.00	1.1%
<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		21,222,926.00	21,773,641.00	2.6%
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		657,973.00	782,752.00	19.0%
8) Plant Services	8000-8999		723,530.00	130,025.00	-82.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,604,429.00	22,686,418.00	0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B 10)</b>			(1,691,537.00)	(1,536,663.00)	-9.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	5,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,000.00	5,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,686,537.00)	(1,531,663.00)	-9.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,059,469.00	21,372,932.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,059,469.00	21,372,932.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,059,469.00	21,372,932.00	-7.3%
2) Ending Balance, June 30 (E + F1e)			21,372,932.00	19,841,269.00	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	200,000.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,799,559.00	19,467,896.00	-6.4%
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	373,373.00	373,373.00	0.0%
Catering	0000	9780	373,373.00		
Catering	0000	9780		373,373.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	1,470,324.00	1,099,800.00	-25.2%
5) TOTAL, REVENUES			1,470,324.00	1,099,800.00	-25.2%
<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>			1,470,324.00	1,099,800.00	-25.2%
<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	7,214,768.00	New
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	(7,214,768.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,470,324.00	(6,114,968.00)	-515.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,630,412.00	29,100,736.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,630,412.00	29,100,736.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,630,412.00	29,100,736.00	5.3%
2) Ending Balance, June 30 (E + F1e)			29,100,736.00	22,985,768.00	-21.0%
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	29,100,736.00	22,985,768.00	-21.0%
2025/26 Anticipated Deficit Spending	0000	9780	7,214,768.00		
2026/27 Anticipated Deficit Spending	0000	9780	11,954,530.00		
2027/28 Anticipated Deficit Spending	0000	9780	9,274,725.00		
2026-2029 Anticipated Transportation Increase	0000	9780	656,713.00		
2026/27 Anticipated Deficit Spending	0000	9780		11,954,530.00	
2026/27 Anticipated Transportation Increase	0000	9780		330,000.00	
2027/28 Anticipated Deficit Spending	0000	9780		9,274,725.00	
2027/28 Anticipated Transportation Increase	0000	9780		330,000.00	
2028/29 Anticipated Transportation Increase	0000	9780		330,000.00	

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2028/29 Operational Expectations	0000	9780		766,513.00	
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					
1) Fair Value Adjustment to Cash in County Treasury		9110	29,100,736.00		
		9111	0.00		
b) in Banks					
		9120	0.00		
c) in Revolving Cash Account					
		9130	0.00		
d) with Fiscal Agent/Trustee					
		9135	0.00		
e) Collections Awaiting Deposit					
		9140	0.00		
2) Investments					
		9150	0.00		
3) Accounts Receivable					
		9200	0.00		
4) Due from Grantor Government					
		9290	0.00		
5) Due from Other Funds					
		9310	0.00		
6) Stores					
		9320	0.00		
7) Prepaid Expenditures					
		9330	0.00		
8) Other Current Assets					
		9340	0.00		
9) Lease Receivable					
		9380	0.00		
10) TOTAL, ASSETS					
			29,100,736.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources					
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS					
			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments					
		9590	0.00		
3) Due to Other Funds					
		9610	0.00		
4) Current Loans					
		9640			
5) Unearned Revenue					
		9650	0.00		
6) TOTAL, LIABILITIES					
			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources					
		9690	0.00		
2) TOTAL, DEFERRED INFLOWS					
			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)					
			29,100,736.00		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,098,228.00	1,099,800.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	372,096.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE					
			1,470,324.00	1,099,800.00	-25.2%
TOTAL, REVENUES					
			1,470,324.00	1,099,800.00	-25.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF					
		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN					
			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF					
		7612	0.00	7,214,768.00	New
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	7,214,768.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(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 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	(7,214,768.00)	New

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	1,470,324.00	1,099,800.00	-25.2%
5) TOTAL, REVENUES			1,470,324.00	1,099,800.00	-25.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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 - B 10)</b>			1,470,324.00	1,099,800.00	-25.2%
<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	7,214,768.00	New
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	(7,214,768.00)	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,470,324.00	(6,114,968.00)	-515.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,630,412.00	29,100,736.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,630,412.00	29,100,736.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,630,412.00	29,100,736.00	5.3%
2) Ending Balance, June 30 (E + F1e)			29,100,736.00	22,985,768.00	-21.0%
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	29,100,736.00	22,985,768.00	-21.0%
2025/26 Anticipated Deficit Spending	0000	9780	7,214,768.00		
2026/27 Anticipated Deficit Spending	0000	9780	11,954,530.00		
2027/28 Anticipated Deficit Spending	0000	9780	9,274,725.00		
2026-2029 Anticipated Transportation Increase	0000	9780	656,713.00		
2026/27 Anticipated Deficit Spending	0000	9780		11,954,530.00	
2026/27 Anticipated Transportation Increase	0000	9780		330,000.00	
2027/28 Anticipated Deficit Spending	0000	9780		9,274,725.00	
2027/28 Anticipated Transportation Increase	0000	9780		330,000.00	

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2028/29 Anticipated Transportation Increase	0000	9780		330,000.00	
2028/29 Operational Expectations	0000	9780		766,513.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	9,606,767.00	0.00	-100.0%
5) TOTAL, REVENUES			9,606,767.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,133.00	0.00	-100.0%
3) Employee Benefits		3000-3999	36,590.00	0.00	-100.0%
4) Books and Supplies		4000-4999	412,407.00	1,380,000.00	234.6%
5) Services and Other Operating Expenditures		5000-5999	168,427.00	19,500.00	-88.4%
6) Capital Outlay		6000-6999	67,247,694.00	85,637,897.00	27.3%
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			67,960,251.00	87,037,397.00	28.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(58,353,484.00)	(87,037,397.00)	49.2%
<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	25,670.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,670.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,327,814.00)	(87,037,397.00)	49.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,770,335.00	148,442,521.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,770,335.00	148,442,521.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,770,335.00	148,442,521.00	-28.2%
2) Ending Balance, June 30 (E + F1e)			148,442,521.00	61,405,124.00	-58.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	148,442,521.00	61,405,124.00	-58.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	148,442,521.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			148,442,521.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			148,442,521.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,277,606.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,329,161.00	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			9,606,767.00	0.00	-100.0%
TOTAL, REVENUES			9,606,767.00	0.00	-100.0%
<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	95,133.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			95,133.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,296.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	7,251.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	51.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,718.00	0.00	-100.0%
OPEB, Allocated		3701-3702	1,274.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			36,590.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	159,493.00	655,000.00	310.7%
Noncapitalized Equipment		4400	252,914.00	725,000.00	186.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			412,407.00	1,380,000.00	234.6%
<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	168,427.00	19,500.00	-88.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			168,427.00	19,500.00	-88.4%
<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	63,623,240.00	83,637,897.00	31.5%
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	3,624,454.00	2,000,000.00	-44.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			67,247,694.00	85,637,897.00	27.3%
<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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			67,960,251.00	87,037,397.00	28.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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
<b>Proceeds</b>					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	25,670.00	0.00	-100.0%
(c) TOTAL, SOURCES			25,670.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			25,670.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,606,767.00	0.00	-100.0%
5) TOTAL, REVENUES			9,606,767.00	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		67,850,962.00	87,027,897.00	28.3%
9) Other Outgo	9000-9999	Except 7600-7699	109,289.00	9,500.00	-91.3%
10) TOTAL, EXPENDITURES			67,960,251.00	87,037,397.00	28.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(58,353,484.00)	(87,037,397.00)	49.2%
<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	25,670.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,670.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,327,814.00)	(87,037,397.00)	49.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,770,335.00	148,442,521.00	-28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,770,335.00	148,442,521.00	-28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,770,335.00	148,442,521.00	-28.2%
2) Ending Balance, June 30 (E + F1e)			148,442,521.00	61,405,124.00	-58.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	148,442,521.00	61,405,124.00	-58.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	9,163,032.00	4,500,000.00	-50.9%
5) TOTAL, REVENUES			9,163,032.00	4,500,000.00	-50.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	158,800.00	139,716.00	-12.0%
3) Employee Benefits		3000-3999	89,384.00	83,740.00	-6.3%
4) Books and Supplies		4000-4999	362,713.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	248,524.00	274,550.00	10.5%
6) Capital Outlay		6000-6999	25,627,035.00	16,546,559.00	-35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,486,456.00	17,044,565.00	-35.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,323,424.00)	(12,544,565.00)	-27.6%
<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>			(17,323,424.00)	(12,544,565.00)	-27.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,073,771.00	17,750,347.00	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,073,771.00	17,750,347.00	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,073,771.00	17,750,347.00	-49.4%
2) Ending Balance, June 30 (E + F1e)			17,750,347.00	5,205,782.00	-70.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,750,347.00	5,205,782.00	-70.7%
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	17,750,347.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			17,750,347.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			17,750,347.00		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	1,250,000.00	1,000,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	413,032.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	7,500,000.00	3,500,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			9,163,032.00	4,500,000.00	-50.9%
TOTAL, REVENUES			9,163,032.00	4,500,000.00	-50.9%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	21,148.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	137,652.00	139,716.00	1.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>158,800.00</b>	<b>139,716.00</b>	<b>-12.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	42,891.00	37,458.00	-12.7%
OASDI/Medicare/Alternative		3301-3302	12,165.00	10,688.00	-12.1%
Health and Welfare Benefits		3401-3402	27,593.00	29,669.00	7.5%
Unemployment Insurance		3501-3502	80.00	70.00	-12.5%
Workers' Compensation		3601-3602	4,533.00	3,989.00	-12.0%
OPEB, Allocated		3701-3702	2,122.00	1,866.00	-12.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>89,384.00</b>	<b>83,740.00</b>	<b>-6.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	152,539.00	0.00	-100.0%
Noncapitalized Equipment		4400	210,174.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>362,713.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	248,524.00	274,550.00	10.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>248,524.00</b>	<b>274,550.00</b>	<b>10.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,501,955.00	15,482,105.00	-39.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	125,080.00	1,064,454.00	751.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>25,627,035.00</b>	<b>16,546,559.00</b>	<b>-35.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>26,486,456.00</b>	<b>17,044,565.00</b>	<b>-35.6%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>Proceeds</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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	9,163,032.00	4,500,000.00	-50.9%
5) TOTAL, REVENUES			9,163,032.00	4,500,000.00	-50.9%
<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		347,854.00	357,756.00	2.8%
8) Plant Services	8000-8999		26,138,602.00	16,686,809.00	-36.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,486,456.00	17,044,565.00	-35.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(17,323,424.00)	(12,544,565.00)	-27.6%
<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>			(17,323,424.00)	(12,544,565.00)	-27.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,073,771.00	17,750,347.00	-49.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,073,771.00	17,750,347.00	-49.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,073,771.00	17,750,347.00	-49.4%
2) Ending Balance, June 30 (E + F1e)			17,750,347.00	5,205,782.00	-70.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,750,347.00	5,205,782.00	-70.7%
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%

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	7,047,538.00	18,957,302.00	169.0%
4) Other Local Revenue		8600-8799	58,330.00	0.00	-100.0%
5) TOTAL, REVENUES			7,105,868.00	18,957,302.00	166.8%
<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	4,531,920.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,531,920.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,573,948.00	18,957,302.00	636.5%
<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	3,217,855.00	18,957,302.00	489.1%
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			(3,217,855.00)	(18,957,302.00)	489.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(643,907.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,729.00	77,822.00	-89.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,729.00	77,822.00	-89.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,729.00	77,822.00	-89.2%
2) Ending Balance, June 30 (E + F1e)			77,822.00	77,822.00	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	77,822.00	77,822.00	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	77,822.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			77,822.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			77,822.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	7,047,538.00	18,957,302.00	169.0%
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			7,047,538.00	18,957,302.00	169.0%
<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	50,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	8,330.00	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			58,330.00	0.00	-100.0%
TOTAL, REVENUES			7,105,868.00	18,957,302.00	166.8%
<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	4,531,920.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,531,920.00	0.00	-100.0%
<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			4,531,920.00	0.00	-100.0%
<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	3,217,855.00	18,957,302.00	489.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,217,855.00	18,957,302.00	489.1%
<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)			(3,217,855.00)	(18,957,302.00)	489.1%

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	7,047,538.00	18,957,302.00	169.0%
4) Other Local Revenue		8600-8799	58,330.00	0.00	-100.0%
5) TOTAL, REVENUES			7,105,868.00	18,957,302.00	166.8%
<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		4,531,920.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,531,920.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			2,573,948.00	18,957,302.00	636.5%
<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	3,217,855.00	18,957,302.00	489.1%
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			(3,217,855.00)	(18,957,302.00)	489.1%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(643,907.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,729.00	77,822.00	-89.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,729.00	77,822.00	-89.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,729.00	77,822.00	-89.2%
2) Ending Balance, June 30 (E + F1e)			77,822.00	77,822.00	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	77,822.00	77,822.00	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%

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	21,190,790.00	11,955,604.00	-43.6%
5) TOTAL, REVENUES			21,190,790.00	11,955,604.00	-43.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,348.00	156,190.00	18.9%
3) Employee Benefits		3000-3999	69,006.00	79,802.00	15.6%
4) Books and Supplies		4000-4999	161,742.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,058,309.00	822,250.00	-22.3%
6) Capital Outlay		6000-6999	10,943,841.00	33,613,484.00	207.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	82,174.00	82,174.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,446,420.00	34,753,900.00	179.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,744,370.00	(22,798,296.00)	-360.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,217,855.00	18,957,302.00	489.1%
b) Transfers Out		7600-7629	7,645,706.00	8,085,332.00	5.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,427,851.00)	10,871,970.00	-345.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,316,519.00	(11,926,326.00)	-376.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,313,363.00	77,629,882.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,313,363.00	77,629,882.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,313,363.00	77,629,882.00	5.9%
2) Ending Balance, June 30 (E + F1e)			77,629,882.00	65,703,556.00	-15.4%
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	34,886,188.00	32,111,372.00	-8.0%
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	42,743,694.00	33,592,184.00	-21.4%
Energy Related Projects	0000	9780	5,196,199.75		
Deferred Maintenance	0000	9780	12,520,612.25		
Closed Out OPSC Project Refunds for Capital Projects	0000	9780	25,026,882.00		
Energy Related Projects & Capital Projects	0000	9780		4,916,888.00	
Deferred Maintenance	0000	9780		8,056,612.00	
Closed Out OPSC Project Refunds for Capital Projects	0000	9780		20,618,684.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	77,629,882.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			77,629,882.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			77,629,882.00		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	16,483,000.00	10,000,000.00	-39.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	243,659.00	245,604.00	0.8%
Interest		8660	3,180,000.00	1,650,000.00	-48.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	785,131.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	499,000.00	60,000.00	-88.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,190,790.00	11,955,604.00	-43.6%
TOTAL, REVENUES			21,190,790.00	11,955,604.00	-43.6%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	131,348.00	156,190.00	18.9%
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			131,348.00	156,190.00	18.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	35,009.00	41,231.00	17.8%
OASDI/Medicare/Alternative		3301-3302	9,794.00	11,949.00	22.0%
Health and Welfare Benefits		3401-3402	18,635.00	19,998.00	7.3%
Unemployment Insurance		3501-3502	64.00	78.00	21.9%
Workers' Compensation		3601-3602	3,750.00	4,459.00	18.9%
OPEB, Allocated		3701-3702	1,754.00	2,087.00	19.0%
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			69,006.00	79,802.00	15.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,629.00	0.00	-100.0%
Noncapitalized Equipment		4400	153,113.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			161,742.00	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	242,794.00	50,000.00	-79.4%
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	815,515.00	772,250.00	-5.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,058,309.00	822,250.00	-22.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,340,171.00	3,434,484.00	46.8%
Buildings and Improvements of Buildings		6200	8,382,000.00	29,235,019.00	248.8%
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	221,670.00	943,981.00	325.8%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,943,841.00	33,613,484.00	207.1%
<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	82,174.00	82,174.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			82,174.00	82,174.00	0.0%
TOTAL, EXPENDITURES			12,446,420.00	34,753,900.00	179.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,217,855.00	18,957,302.00	489.1%
(a) TOTAL, INTERFUND TRANSFERS IN			3,217,855.00	18,957,302.00	489.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,645,706.00	8,085,332.00	5.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,645,706.00	8,085,332.00	5.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
<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)			(4,427,851.00)	10,871,970.00	-345.5%

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	21,190,790.00	11,955,604.00	-43.6%
5) TOTAL, REVENUES			21,190,790.00	11,955,604.00	-43.6%
<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		12,335,746.00	34,646,226.00	180.9%
9) Other Outgo	9000-9999	Except 7600-7699	110,674.00	107,674.00	-2.7%
10) TOTAL, EXPENDITURES			12,446,420.00	34,753,900.00	179.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			8,744,370.00	(22,798,296.00)	-360.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,217,855.00	18,957,302.00	489.1%
b) Transfers Out		7600-7629	7,645,706.00	8,085,332.00	5.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,427,851.00)	10,871,970.00	-345.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,316,519.00	(11,926,326.00)	-376.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,313,363.00	77,629,882.00	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,313,363.00	77,629,882.00	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,313,363.00	77,629,882.00	5.9%
2) Ending Balance, June 30 (E + F1e)			77,629,882.00	65,703,556.00	-15.4%
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	34,886,188.00	32,111,372.00	-8.0%
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	42,743,694.00	33,592,184.00	-21.4%
Energy Related Projects	0000	9780	5,196,199.75		
Deferred Maintenance	0000	9780	12,520,612.25		
Closed Out OPSC Project Refunds for Capital Projects	0000	9780	25,026,882.00		
Energy Related Projects & Capital Projects	0000	9780		4,916,888.00	
Deferred Maintenance	0000	9780		8,056,612.00	
Closed Out OPSC Project Refunds for Capital Projects	0000	9780		20,618,684.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	716,462.00	168,000.00	-76.6%
5) TOTAL, REVENUES			716,462.00	168,000.00	-76.6%
<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	17,397.00	34,601.00	98.9%
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			17,397.00	34,601.00	98.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			699,065.00	133,399.00	-80.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			699,065.00	133,399.00	-80.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737,130.00	1,436,195.00	94.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737,130.00	1,436,195.00	94.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737,130.00	1,436,195.00	94.8%
2) Ending Balance, June 30 (E + F1e)			1,436,195.00	1,569,594.00	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,436,195.00	1,569,594.00	9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,436,195.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference	
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
9) Lease Receivable		9380	0.00			
10) TOTAL, ASSETS			1,436,195.00			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
<b>I. LIABILITIES</b>						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
<b>K. FUND EQUITY</b>						
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,436,195.00			
<b>FEDERAL REVENUE</b>						
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
<b>OTHER STATE REVENUE</b>						
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	38,000.00	38,000.00	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	35,000.00	30,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments			8662	8,558.00	0.00	-100.0%
Other Local Revenue						
All Other Local Revenue			8699	634,904.00	100,000.00	-84.2%
All Other Transfers In from All Others			8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			716,462.00	168,000.00	-76.6%	
TOTAL, REVENUES			716,462.00	168,000.00	-76.6%	
<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%	
<b>TOTAL, CLASSIFIED SALARIES</b>			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%	
<b>TOTAL, EMPLOYEE BENEFITS</b>			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%	
<b>TOTAL, BOOKS AND SUPPLIES</b>			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	17,397.00	34,601.00	98.9%	
Communications		5900	0.00	0.00	0.0%	
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			17,397.00	34,601.00	98.9%	
<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%	
<b>TOTAL, CAPITAL OUTLAY</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%	
<b>TOTAL, EXPENDITURES</b>			17,397.00	34,601.00	98.9%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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	716,462.00	168,000.00	-76.6%
5) TOTAL, REVENUES			716,462.00	168,000.00	-76.6%
<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		17,397.00	34,601.00	98.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,397.00	34,601.00	98.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			699,065.00	133,399.00	-80.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			699,065.00	133,399.00	-80.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737,130.00	1,436,195.00	94.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737,130.00	1,436,195.00	94.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737,130.00	1,436,195.00	94.8%
2) Ending Balance, June 30 (E + F1e)			1,436,195.00	1,569,594.00	9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,436,195.00	1,569,594.00	9.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	119,324,649.00	119,324,649.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,324,649.00	119,324,649.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,324,649.00	119,324,649.00	0.0%
2) Ending Balance, June 30 (E + F1e)			119,324,649.00	119,324,649.00	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	119,324,649.00	119,324,649.00	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			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	119,324,649.00	119,324,649.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,324,649.00	119,324,649.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,324,649.00	119,324,649.00	0.0%
2) Ending Balance, June 30 (E + F1e)			119,324,649.00	119,324,649.00	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	119,324,649.00	119,324,649.00	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%

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	12,421.00	12,567.00	1.2%
4) Other Local Revenue		8600-8799	8,128,842.00	7,568,996.00	-6.9%
5) TOTAL, REVENUES			8,141,263.00	7,581,563.00	-6.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	240,200.00	0.00	-100.0%
2) Classified Salaries		2000-2999	376,502.00	147,206.00	-60.9%
3) Employee Benefits		3000-3999	2,826,219.00	2,212,176.00	-21.7%
4) Books and Supplies		4000-4999	108,500.00	77,319.00	-28.7%
5) Services and Other Operating Expenses		5000-5999	6,207,577.00	5,737,695.00	-7.6%
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			9,758,998.00	8,174,396.00	-16.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,617,735.00)	(592,833.00)	-63.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,196,258.00	3,243,453.00	1.5%
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			3,196,258.00	3,243,453.00	1.5%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,578,523.00	2,650,620.00	67.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,350,032.00	30,928,555.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,350,032.00	30,928,555.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,350,032.00	30,928,555.00	5.4%
2) Ending Net Position, June 30 (E + F1e)			30,928,555.00	33,579,175.00	8.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,105,419.00	9,820,217.00	7.9%
c) Unrestricted Net Position		9790	21,823,136.00	23,758,958.00	8.9%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	30,928,555.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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			30,928,555.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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)			30,928,555.00		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	12,421.00	12,567.00	1.2%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,421.00	12,567.00	1.2%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,256,000.00	1,025,000.00	-18.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	362,733.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	6,078,121.00	6,113,173.00	0.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	431,988.00	430,823.00	-0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,128,842.00	7,568,996.00	-6.9%
TOTAL, REVENUES			8,141,263.00	7,581,563.00	-6.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	224,000.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,200.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			240,200.00	0.00	-100.0%
<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	138,102.00	147,206.00	6.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	238,400.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>376,502.00</b>	<b>147,206.00</b>	<b>-60.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	51,369.00	40,500.00	-21.2%
PERS		3201-3202	7,084.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	23,690.00	2,134.00	-91.0%
Health and Welfare Benefits		3401-3402	2,558,813.00	2,082,615.00	-18.6%
Unemployment Insurance		3501-3502	307.00	74.00	-75.9%
Workers' Compensation		3601-3602	17,581.00	4,202.00	-76.1%
OPEB, Allocated		3701-3702	167,375.00	82,651.00	-50.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,826,219.00</b>	<b>2,212,176.00</b>	<b>-21.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,500.00	29,819.00	-38.5%
Noncapitalized Equipment		4400	60,000.00	47,500.00	-20.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>108,500.00</b>	<b>77,319.00</b>	<b>-28.7%</b>
<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	2,372,086.00	2,711,616.00	14.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	198,546.00	96,579.00	-51.4%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	3,636,945.00	2,929,500.00	-19.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>6,207,577.00</b>	<b>5,737,695.00</b>	<b>-7.6%</b>
<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%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>9,758,998.00</b>	<b>8,174,396.00</b>	<b>-16.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,196,258.00	3,243,453.00	1.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,196,258.00</b>	<b>3,243,453.00</b>	<b>1.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>3,196,258.00</b>	<b>3,243,453.00</b>	<b>1.5%</b>
<b>(a - b + c - d + e)</b>			<b>3,196,258.00</b>	<b>3,243,453.00</b>	<b>1.5%</b>

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,421.00	12,567.00	1.2%
4) Other Local Revenue		8600-8799	8,128,842.00	7,568,996.00	-6.9%
5) TOTAL, REVENUES			8,141,263.00	7,581,563.00	-6.9%
<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		9,758,998.00	8,174,396.00	-16.2%
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			9,758,998.00	8,174,396.00	-16.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,617,735.00)	(592,833.00)	-63.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,196,258.00	3,243,453.00	1.5%
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			3,196,258.00	3,243,453.00	1.5%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,578,523.00	2,650,620.00	67.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,350,032.00	30,928,555.00	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,350,032.00	30,928,555.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,350,032.00	30,928,555.00	5.4%
2) Ending Net Position, June 30 (E + F1e)			30,928,555.00	33,579,175.00	8.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,105,419.00	9,820,217.00	7.9%
c) Unrestricted Net Position		9790	21,823,136.00	23,758,958.00	8.9%

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)	17,417.06	17,417.06	18,212.35	17,305.97	17,305.97	17,611.63
<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>	17,417.06	17,417.06	18,212.35	17,305.97	17,305.97	17,611.63
<b>5. 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 A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	17,417.06	17,417.06	18,212.35	17,305.97	17,305.97	17,611.63
<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>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>	783.94	783.94	783.94	837.22	837.22	837.22
<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>	783.94	783.94	783.94	837.22	837.22	837.22
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	783.94	783.94	783.94	837.22	837.22	837.22

**Budget, July 1**  
**2024-25 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom Compensation**

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	168,304,343.00	301	1,763,470.00	303	166,540,873.00	305	1,541,456.00		307	164,999,417.00	309	
2000 - Classified Salaries	70,280,371.00	311	1,983,011.00	313	68,297,360.00	315	343,829.00		317	67,953,531.00	319	
3000 - Employee Benefits	125,452,307.00	321	5,443,730.00	323	120,008,577.00	325	804,676.00		327	119,203,901.00	329	
4000 - Books, Supplies Equip Replace. (6500)	41,248,102.00	331	1,978,386.00	333	39,269,716.00	335	3,178,022.00		337	36,091,694.00	339	
5000 - Services . . . & 7300 - Indirect Costs	65,337,305.00	341	278,858.00	343	65,058,447.00	345	15,011,608.00		347	50,046,839.00	349	
<b>TOTAL</b>					<b>459,174,973.00</b>	<b>365</b>			<b>TOTAL</b>		<b>438,295,382.00</b>	<b>369</b>

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	134,768,645.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	16,658,280.00	380
3. STRS. . . . .	3101 & 3102	37,236,007.00	382
4. PERS. . . . .	3201 & 3202	5,239,444.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	3,508,982.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	26,128,549.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	76,316.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,423,720.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		228,039,943.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		3,501,078.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		144,456.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		224,394,409.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		51.20%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....		55.00%
2. Percentage spent by this district (Part II, Line 15) .....		51.20%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....		3.80%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....		438,295,382.00
5. Deficiency Amount (Part III, Line 3 times Line 4) .....		16,655,224.52
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	167,202,747.00	301	1,593,408.00	303	165,609,339.00	305	1,620,309.00		307	163,989,030.00	309
2000 - Classified Salaries	72,249,639.00	311	2,114,756.00	313	70,134,883.00	315	401,191.00		317	69,733,692.00	319
3000 - Employee Benefits	129,926,800.00	321	5,602,009.00	323	124,324,791.00	325	897,371.00		327	123,427,420.00	329
4000 - Books, Supplies Equip Replace. (6500)	19,100,851.00	331	1,342,293.00	333	17,758,558.00	335	4,217,288.00		337	13,541,270.00	339
5000 - Services . . & 7300 - Indirect Costs	54,953,157.00	341	25,240.00	343	54,927,917.00	345	16,535,107.00		347	38,392,810.00	349
TOTAL					432,755,488.00	365	TOTAL			409,084,222.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	134,429,165.00	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	17,827,217.00	380
3. STRS. . . . .	3101 & 3102	37,350,539.00	382
4. PERS. . . . .	3201 & 3202	5,626,900.00	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	3,616,626.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	28,545,971.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	78,177.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	4,463,853.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	231,938,448.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	3,278,620.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	260,021.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS. . . . .	228,399,807.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.83%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%	
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.83%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	409,084,222.00	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00	

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**


Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	516,627,969.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,227,800.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	492,317.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,853,347.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,225,726.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	662,678.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				12,234,068.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,691,537.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				454,857,638.00
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				18,201.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				24,990.80
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	397,040,865.94		21,476.73	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	397,040,865.94		21,476.73	
B. Required effort (Line A.2 times 90%)	357,336,779.35		19,329.06	
C. Current year expenditures (Line I.E and Line II.B)	454,857,638.00		24,990.80	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00		0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met			

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 17,242,852.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 355,222,806.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.85%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 14,573,831.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 6,851,178.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	63,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	70,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,320,122.05
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	23,878,131.05
9. Carry-Forward Adjustment (Part IV, Line F)	(2,495,299.71)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	21,382,831.34
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	291,135,746.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	52,119,570.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	48,053,069.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,503,560.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	492,317.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,829,056.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	777,676.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	31,451.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	45,517,445.95
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	20,000.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	291,659.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,462,107.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,642,299.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	463,875,955.95
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	5.15%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	4.61%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	23,878,131.05
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	3,685,731.19
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.48%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.48%) times Part III, Line B19) or (the highest rate used to recover costs from any program (348.40%) times Part III, Line B19); zero if positive	(2,495,299.71)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(2,495,299.71)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.61%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1247649.85) is applied to the current year calculation and the remainder (\$-1247649.86) is deferred to one or more future years:	4.88%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-831766.57) is applied to the current year calculation and the remainder (\$-1663533.14) is deferred to one or more future years:	4.97%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(2,495,299.71)

**Budget, July 1**  
**2024-25 Estimated Actuals**  
**LOTTERY REPORT**  
**Revenues, Expenditures and**  
**Ending Balances - All Funds**

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,992,765.00		4,136,723.00	9,129,488.00
2. State Lottery Revenue	8560	3,682,871.00		1,653,378.00	5,336,249.00
3. Other Local Revenue	8600-8799	673.00		0.00	673.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		8,676,309.00	0.00	5,790,101.00	14,466,410.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,464,282.00		0.00	1,464,282.00
2. Classified Salaries	2000-2999	3,078.00		0.00	3,078.00
3. Employee Benefits	3000-3999	589,403.00		0.00	589,403.00
4. Books and Supplies	4000-4999	499,105.00		2,228,194.00	2,727,299.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,406,536.00			1,406,536.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	175,524.00		0.00	175,524.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,137,928.00	0.00	2,228,194.00	6,366,122.00
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	4,538,381.00	0.00	3,561,907.00	8,100,288.00
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,450.00)	0.00	(2,316,195.00)				
Other Sources/Uses Detail					8,668,674.00	3,202,758.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(500.00)	1,380,541.00	0.00				
Other Sources/Uses Detail					1,500.00	1,022,968.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	19,917.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	450.00	0.00	257,764.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	657,973.00	0.00				
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,217,855.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,217,855.00	7,645,706.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,196,258.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Budget, July 1  
2024-25 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,950.00	(1,950.00)	2,316,195.00	(2,316,195.00)	15,089,287.00	15,089,287.00	0.00	0.00

Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(2,196,635.00)				
Other Sources/Uses Detail					16,383,116.00	3,248,453.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	1,400,250.00	0.00				
Other Sources/Uses Detail					0.00	1,083,016.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	13,633.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	782,752.00	0.00				
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	7,214,768.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,957,302.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					18,957,302.00	8,085,332.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,243,453.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Budget, July 1  
2025-26 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	1,500.00	(1,500.00)	2,196,635.00	(2,196,635.00)	38,588,871.00	38,588,871.00		

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):	17,306	
<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	18,241	19,952		
Charter School				
<b>Total ADA</b>	<b>18,241</b>	<b>19,952</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	19,108	19,105		
Charter School				
<b>Total ADA</b>	<b>19,108</b>	<b>19,105</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	18,260	18,212		
Charter School		0		
<b>Total ADA</b>	<b>18,260</b>	<b>18,212</b>	<b>0.3%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	17,612			
Charter School	0			
<b>Total ADA</b>	<b>17,612</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	20,264	21,032		
Charter School				
<b>Total Enrollment</b>	<b>20,264</b>	<b>21,032</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	19,585	20,416		
Charter School				
<b>Total Enrollment</b>	<b>19,585</b>	<b>20,416</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	19,380	19,184		
Charter School				
<b>Total Enrollment</b>	<b>19,380</b>	<b>19,184</b>	<b>1.0%</b>	<b>Not Met</b>
Budget Year (2025-26)				
District Regular	18,922			
Charter School				
<b>Total Enrollment</b>	<b>18,922</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

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

PSUSD actual enrollment came in 196 students lower than projected in the 2024–25 Adopted Budget.

- 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	17,787	21,032	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>17,787</b>	<b>21,032</b>	<b>84.6%</b>
Second Prior Year (2023-24)			
District Regular	17,686	20,416	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>17,686</b>	<b>20,416</b>	<b>86.6%</b>
First Prior Year (2024-25)			
District Regular	17,417	19,184	
Charter School			
<b>Total ADA/Enrollment</b>	<b>17,417</b>	<b>19,184</b>	<b>90.8%</b>
Historical Average Ratio:			87.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>87.8%</b>

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	17,306	18,922		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>17,306</b>	<b>18,922</b>	<b>91.5%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	17,087	18,547		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,087</b>	<b>18,547</b>	<b>92.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	17,135	18,464		
Charter School				
<b>Total ADA/Enrollment</b>	<b>17,135</b>	<b>18,464</b>	<b>92.8%</b>	<b>Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

PSUSD is projecting improved student attendance in the budget year, with continued improvements anticipated over the following two years.

**4. CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	18,212.35	17,611.63	17,465.13	17,270.10
b. Prior Year ADA (Funded)		18,212.35	17,611.63	17,465.13
c. Difference (Step 1a minus Step 1b)		(600.72)	(146.50)	(195.03)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(3.30%)	(.83%)	(1.12%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(3.30%)	(.83%)	(1.12%)
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-4.30% to -2.30%</b>	<b>-1.83% to 0.17%</b>	<b>-2.12% to -0.12%</b>

**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)	92,646,977.00	92,646,977.00	92,646,977.00	92,646,977.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	306,150,445.00	301,669,999.00	307,957,697.00	314,882,461.00
District's Projected Change in LCFF Revenue:		(1.46%)	2.08%	2.25%
<b>LCFF Revenue Standard</b>		<b>-4.30% to -2.30%</b>	<b>-1.83% to 0.17%</b>	<b>-2.12% to -0.12%</b>
<b>Status:</b>		Not Met	Not Met	Not 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)

PSUSD is actively working to improve attendance rates in the budget year and the two subsequent years. With projected annual COLA increases of 2% or more, as shown in the LCFF calculator, the district anticipates that the three-year average ADA will begin to stabilize.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio		
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Third Prior Year (2022-23)	238,729,828.13	275,283,003.68	86.7%		
Second Prior Year (2023-24)	242,266,084.94	274,259,625.16	88.3%		
First Prior Year (2024-25)	253,372,667.00	290,905,934.00	87.1%		
	Historical Average Ratio:		87.4%		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)	
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%	
<b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		<b>84.4% to 90.4%</b>	<b>84.4% to 90.4%</b>	<b>84.4% to 90.4%</b>	

**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		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	256,914,734.00	292,770,332.00	87.8%		Met
1st Subsequent Year (2026-27)	257,632,447.00	294,630,036.00	87.4%		Met
2nd Subsequent Year (2027-28)	259,468,259.00	297,447,288.00	87.2%		Met

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

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

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

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

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(3.30%)	(.83%)	(1.12%)
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-13.30% to 6.70%</b>	<b>-10.83% to 9.17%</b>	<b>-11.12% to 8.88%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.30% to 1.70%	-5.83% to 4.17%	-6.12% to 3.88%

**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)	49,283,313.00		
Budget Year (2025-26)	20,636,201.00	(58.13%)	Yes
1st Subsequent Year (2026-27)	20,504,129.00	(.64%)	No
2nd Subsequent Year (2027-28)	20,245,777.00	(1.26%)	No

**Explanation:**  
(required if Yes)

The first prior year includes \$19,055,078 in one-time funding that has been removed in the budget and subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2024-25)	65,399,036.00		
Budget Year (2025-26)	56,628,720.00	(13.41%)	Yes
1st Subsequent Year (2026-27)	56,546,057.00	(.15%)	No
2nd Subsequent Year (2027-28)	56,125,877.00	(.74%)	No

**Explanation:**  
(required if Yes)

The first prior year includes \$7,994,814 in one-time funding that has been removed in the budget and subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2024-25)	41,317,166.00		
Budget Year (2025-26)	30,866,719.00	(25.29%)	Yes
1st Subsequent Year (2026-27)	30,857,721.00	(.03%)	No
2nd Subsequent Year (2027-28)	30,840,121.00	(.06%)	No

**Explanation:**  
(required if Yes)

The first prior year includes \$9,751,245 in one-time funding that has been removed in the budget and subsequent years.

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

First Prior Year (2024-25)	39,984,191.00		
Budget Year (2025-26)	18,398,805.00	(53.98%)	Yes
1st Subsequent Year (2026-27)	18,883,326.00	2.63%	No
2nd Subsequent Year (2027-28)	19,404,506.00	2.76%	No

**Explanation:**  
(required if Yes)

The first prior year includes one-time funding that has been removed in the budget and subsequent years.

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

First Prior Year (2024-25)	67,653,500.00		
Budget Year (2025-26)	57,149,792.00	(15.53%)	Yes
1st Subsequent Year (2026-27)	58,834,618.00	2.95%	No
2nd Subsequent Year (2027-28)	60,329,558.00	2.54%	No

**Explanation:**  
(required if Yes)

The first prior year includes one-time funding that has been removed in the budget and subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	155,999,515.00		
Budget Year (2025-26)	108,131,640.00	(30.68%)	Not Met
1st Subsequent Year (2026-27)	107,907,907.00	(.21%)	Met
2nd Subsequent Year (2027-28)	107,211,775.00	(.65%)	Met

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

First Prior Year (2024-25)	107,637,691.00		
Budget Year (2025-26)	75,548,597.00	(29.81%)	Not Met
1st Subsequent Year (2026-27)	77,717,944.00	2.87%	Met
2nd Subsequent Year (2027-28)	79,734,064.00	2.59%	Met

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

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

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

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

The first prior year includes \$19,055,078 in one-time funding that has been removed in the budget and subsequent years.

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

The first prior year includes \$7,994,814 in one-time funding that has been removed in the budget and subsequent years.

**Explanation:**  
Other Local Revenue

The first prior year includes \$9,751,245 in one-time funding that has been removed in the budget and subsequent years.

(linked from 6B  
if NOT met)

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

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

The first prior year includes one-time funding that has been removed in the budget and subsequent years.

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

The first prior year includes one-time funding that has been removed in the budget and subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	436,392,132.00			
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	436,392,132.00	13,091,763.96	13,091,765.00	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
<b>Explanation:</b> (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)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	22,648,871.00	14,343,725.00	14,912,455.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,781,705.93	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	25,430,576.93	14,343,725.00	14,912,455.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	439,949,525.87	478,124,138.20	497,081,789.00
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)	439,949,525.87	478,124,138.20	497,081,789.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.8%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>1.0%</b>	<b>1.0%</b>

<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)	10,074,589.15	302,246,931.83	N/A	Met
Second Prior Year (2023-24)	24,621,633.96	283,518,819.21	N/A	Met
First Prior Year (2024-25)	(11,917,583.00)	294,108,692.00	4.1%	Not Met
Budget Year (2025-26) (Information only)	(12,795,742.00)	296,018,785.00		

**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)

PSUSD is projecting an \$11.9 million deficit in 2024–25 and is actively working to reduce expenses through its multi-year stabilization plan, which extends through 2027–28. The district will continue to review and refine this plan annually, with a focus on identifying additional cost-saving measures throughout 2025–26 to further reduced anticipated deficits.

**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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	21,627,981.00	41,120,857.10	N/A	Met
Second Prior Year (2023-24)	40,612,235.00	51,195,446.25	N/A	Met
First Prior Year (2024-25)	59,506,560.00	75,817,079.00	N/A	Met
Budget Year (2025-26) (Information only)	63,899,496.00			

<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
	Original Budget	Estimated/Unaudited Actuals	
Current Year (2025-26)	109,516,139.00		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.)	17,306	17,087	17,135
<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 F 1a, 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): \_\_\_\_\_

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

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

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	450,822,751.00	452,496,193.00	457,030,864.00
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)	450,822,751.00	452,496,193.00	457,030,864.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	13,524,682.53	13,574,885.79	13,710,925.92
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>13,524,682.53</b>	<b>13,574,885.79</b>	<b>13,710,925.92</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)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	13,524,684.00	13,574,886.00	13,710,926.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	13,524,684.00	13,574,886.00	13,710,926.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>13,524,682.53</b>	<b>13,574,885.79</b>	<b>13,710,925.92</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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?

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)?

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)	(45,727,502.00)			
Budget Year (2025-26)	(47,180,947.00)	1,453,445.00	3.2%	Met
1st Subsequent Year (2026-27)	(47,274,606.00)	93,659.00	.2%	Met
2nd Subsequent Year (2027-28)	(47,815,142.00)	540,536.00	1.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2024-25)	8,668,674.00			
Budget Year (2025-26)	16,383,116.00	7,714,442.00	89.0%	Not Met
1st Subsequent Year (2026-27)	21,287,182.00	4,904,066.00	29.9%	Not Met
2nd Subsequent Year (2027-28)	18,779,867.00	(2,507,315.00)	(11.8%)	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2024-25)	3,202,758.00			
Budget Year (2025-26)	3,248,453.00	45,695.00	1.4%	Met
1st Subsequent Year (2026-27)	3,280,938.00	32,485.00	1.0%	Met
2nd Subsequent Year (2027-28)	3,313,747.00	32,809.00	1.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

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

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

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

To address the anticipated deficits from 2025–26 through 2027–28, PSUSD will transfer funds from the Special Reserve Fund to help stabilize the General Fund. As noted, the District will continue to review and update its stabilization plan regularly, with the goal of identifying additional cost reductions and minimizing future reliance on transfers from the Special Reserve Fund.

- 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 Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	25	Fund 51: Bond Interest & Redemption		440,983,050
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				3,616,158

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

CEC Energy Loan	17			1,396,958
Worker's Compensation				3,215,383
<b>TOTAL:</b>				449,211,549

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)			
Leases				
Certificates of Participation				
General Obligation Bonds	50,208,366	52,663,826	44,358,618	45,176,196
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC Energy Loan	82,174	82,174	82,174	82,174
Worker's Compensation				
Total Annual Payments:	50,290,540	52,746,000	44,440,792	45,258,370
<b>Has total annual payment increased over prior year (2024-25)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Measure I, Series B was issued 5/22/2024, first principal payment due 8/1/2025. Increase will be funded through tax collections.

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

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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:

As of February 26, 2019, the Board approved effective January 1, 2013, Management/Confidential employees who meets the required qualifications may receive upon retirement, the current District paid health and welfare benefits until age 65 or the age of Medicare eligibility. There exists a group of management/confidential employee who became management/confidential after January 1, 2013, but before the adoption of revised Administrative Regulation 4317.1, who were hired with the understanding that they would receive ten (10) years of post-retirement health and welfare benefits, irrespective of the age at retirement. These management/confidential employees and those management/confidential employees hired on or before December 31, 2012 are grandfathered to receive ten (10) years of post-retirement benefits regardless of age. All other bargaining units employees who meet the required qualifications may receive upon retirement health & welfare benefits for 5 years or until the age 65 or Medicare 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
19,657,893	0

4. OPEB Liabilities

a. Total OPEB liability

51,038,078.00

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

0.00

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

51,038,078.00

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

7/4/2024

5. OPEB Contributions

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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)	3,542,105.00	3,210,186.00	3,218,306.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,505,971.00	2,525,882.00	2,666,938.00
d. Number of retirees receiving OPEB benefits	154.00	159.00	162.00

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

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

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

Yes
-----

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

PSUSD joined the Riverside Schools Risk Management Authority effective July 1, 2016 for Worker's Compensation. PSUSD was self-insured previously, and our current cost are the prior year run off claims per our Actuarial Study July 20, 2022. PSUSD has two current self-insurance programs: Vision \$329,000 and Dental \$2,306,759.

3. Self-Insurance Liabilities

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

3,215,383.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs	2,635,759.00	2,645,111.00	2,695,400.00
b. Amount contributed (funded) for self-insurance programs	2,635,759.00	2,645,111.00	2,695,400.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	1,312	1,279	1,262	1,239

**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.

A tentative agreement has been reached between PSUSD and PSTA and will be voted on by PSTA membership and then taken to the board of trustees for approval.
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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:	
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5. Salary settlement:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

No	No	No
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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year


or

**Multiyear Agreement**

Total cost of salary settlement

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


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

--

Negotiations Not Settled

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

1,770,537		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

7. Amount included for any tentative salary schedule increases

2,655,806		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

Yes	No	No
2,220,770		
1.3%		
9.8%		

**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:

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

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

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

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	1,090	1,083	1,063	1,053

**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?

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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?

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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:		End Date:	
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5. Salary settlement:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% 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")

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

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Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	851,794		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

7.	Amount included for any tentative salary schedule increases	1,277,691		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes		
2.	Total cost of H&W benefits	1,237,800		
3.	Percent of H&W cost paid by employer	1.4%		
4.	Percent projected change in H&W cost over prior year	4.1%		

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

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

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

If Yes, explain the nature of the new costs:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

**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.):

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**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	252	248	247	247

**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:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?


Total cost of salary settlement

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

Negotiations Not Settled

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

460,285		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
690,428		

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
Jun 24, 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
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**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.

<p><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?</p>	<p>No</p>
<p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>	<p>Yes</p>
<p><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)</p>	<p>Yes</p>
<p><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?</p>	<p>No</p>
<p><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?</p>	<p>No</p>
<p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	<p>No</p>
<p><b>A7.</b> Is the district's financial system independent of the county office system?</p>	<p>No</p>
<p><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)</p>	<p>No</p>
<p><b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	<p>No</p>

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**

