



Adopted Budget

2025-2026

Presented to the Board of Trustees

June 18, 2025

2025-26 ADOPTED BUDGET REPORT

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GOLETA UNION SCHOOL DISTRICT

Fiscal Services Division

To: Board of Education

From: Conrad L. Tedeschi, CPA
Assistant Superintendent, Fiscal Services

Date: June 18, 2025

Subject: 2025-26 Adopted Budget Report

Introduction

The Goleta Union School District (GUSD) Adopted Budget Financial Report for fiscal year 2025-26 is presented this evening for public comment, review and discussion. The State of California requires school districts to adopt a budget by June 30 each year and prepare interim reports of financial activity and updated budget forecasts twice during each fiscal year. The Adopted Budget Report presents projected revenues and expenses for fiscal year 2025-26 and provides comparisons of how we plan to end 2024-25 in the Estimated Actuals.

The Board asserts, by filing a Positive Certification of Financial Position, that GUSD will meet the current year and two subsequent years' financial obligations.

The Adopted Budget reports a fund balance in the General Fund that exceeds the minimum recommended reserve requirement of three percent for 2025-26 and two subsequent years.

The state stipulates that the budget reports be prepared using the Standardized Account Code Structure (SACS) formats, which are included in Section II. The report contains information on the General Fund revenues, expenditures and fund balance as well as a cash flow analysis, criteria and standards review and a subsequent two-year projection for fiscal years 2026-2027 and 2027-2028. These are useful documents in tracking trends and are important tools in financial planning.

In addition to the SACS schedules, included is a combined General Fund supporting analysis, Local Control Funding Formula Calculation Summary, LCAP Budget Overview for Parents, detailed Cash Flow Statement and analysis of each individual GUSD Fund. These materials are in Section I and together with the SACS documents provide a good cross-section of the fiscal health of the district.

We have also added some charts and per pupil calculations for further analysis.

Executive Summary

The Adopted Budget Report projects the results of operations for 2025-26 and incorporates changes made to the 2024-25 operating budget as the Estimated Actuals.

As a Community Funded District, revenue from local property taxes for fiscal year 2025-26, continues to exceed the LCFF entitlement funding by a wide margin, \$16.8 million. The number will fluctuate with growth in property taxes, changes in district enrollment, as well as State COLA to the LCFF Base Grant through the State budget. The LCFF calculation of monies earmarked in the Supplemental and Concentration Grants for unduplicated pupils (students from low-income families, English learners and foster youth) are not received by GUSD due to the community funded status, but amounts are still identified in the budget and in required LCAP spending plans as supporting those students.

The Adopted Budget provided tonight is subject to change before adopted. A significant area that will be looked at in coming days is vacant positions. The Adopted Budget includes many positions that are vacant now that most likely will not be filled. These positions will be reviewed closely with Human Resources and adjustments may be made before the final budget is brought forward for Adoption.

Changes from the Proposed Budget

The only change made to the Proposed Budget presented May 28 was to remove some outdated classified position vacancies from the budget model. These positions had been vacant for some time and were not intended to be filled so should not have been included in the Adopted Budget report. The change represented a reduction to Classified Salaries of \$387,205 and Benefits of \$138,362 in the General Fund. This change will impact the net financial impact for 2025-26. All reports and schedules that include data from the General Fund have been updated in this report.

Significant Items Added to the 2025-26 Adopted Budget

1. The GUSD afterschool program has built a significant reserve intended to be used to purchase additional buildings and bathrooms to support the continued growing need for afterschool services throughout the district. The Proposed Budget includes \$1.5 million for two projects which include two new buildings at Mountain View School and a bathroom building at La Patera to support the expansion of the TK/K afterschool program.
2. The Proposed Budget includes \$250,000 for technology device refresh which includes a grade level replacement of aging Chromebooks and three school of teacher laptops.
3. No significant changes to program costs are made in the proposed budget other than adjustments for inflation and previously discussed position allocations.

Property Taxes

Revenues from local property taxes in fiscal year 2025-26 are projected to be \$57.91 million based on a growth factor of 4.5%. Growth is projected based on significant increases in home values being sold and the value of some large properties changing hands during 2024-25. A 4.5% growth factor is also used on the multi-year projection for future years confidently as property values and sales in the Goleta area remain very strong.

Enrollment

The final certified enrollment count for GUSD for the 2024-25 school year was 3,395 students with an unduplicated pupil count of socioeconomically disadvantaged students and English Learners of 1,425 which is 41.97% of total enrollment. Overall enrollment of students enrolled in GUSD schools is projected to be down to 3,350 for the 2025-26 school year. The projected enrollment for 2025-26 includes a projected unduplicated pupil count of socioeconomically disadvantaged students and English Learners projected of 1,407 students or 42.00% of enrollment.

The average daily attendance (ADA) rate for 2025-26 is projected at 95%.

Fund Balances

The combined fund balance in the General Fund at the end of 2025-26 is projected to be \$9.94 million, with an unrestricted available reserve of 10.82%. Removing the reserve of the afterschool programs the GUSD unrestricted reserve is 6.66%. Fund balance includes a restricted balance of \$1.42 million. The minimum 3% reserve amount for economic uncertainties would be \$2.36 million set aside at the end of 2025-26.

Early Retirement Incentive Program

GUSD in collaboration with the two bargaining units, United Teaching Profession of Goleta (UTPG) and Classified Service Employees Association (CSEA), developed a plan to offer an Early Retirement Incentive Program (ERIP) to staff that met certain criteria of age, 60, and years of service, 18. The incentive amount offered was based on current salary amounts with longevity for Classified and a flat \$50,000 for Certificated. Participation was entirely voluntary with the ultimate result being budget savings for the district over the next few years. As a result of the offer, eleven Certificated staff took it along with seven Classified. The total cost of the payouts is \$513,557 in 2024-25, \$48,000 in 2025-26, and \$51,000 in 2026-27, which is all included in the budget and corresponding Multi-year Projection. Actual savings amounts will be determined when all positions that are being replaced have been filled.

Positive Certification

The Proposed Budget presents a Positive Certification which signifies that the Goleta Union School District can meet the current year and two subsequent years' financial obligations. Careful attention and communication will be made to the Board of Trustees to ensure continued effort to achieve future compliance reserve benchmarks.

Contact Information

Every effort will be made to ensure that this and future budget documents will be presented in a manner that members of the general public will understand. Interested members of the public are encouraged to contact me to ask questions, make suggestions or discuss the information presented this evening.

Conrad Tedeschi

Conrad L. Tedeschi, CPA
Assistant Superintendent, Fiscal Services
Goleta Union School District
401 North Fairview Ave.
Goleta, CA 93117
Phone: (805) 681-1200 x2205
Email: ctedeschi@gusd.us
Website: www.gusd.us

SECTION I

DISTRICT FORMATS

2025-26 Adopted Budget Highlights

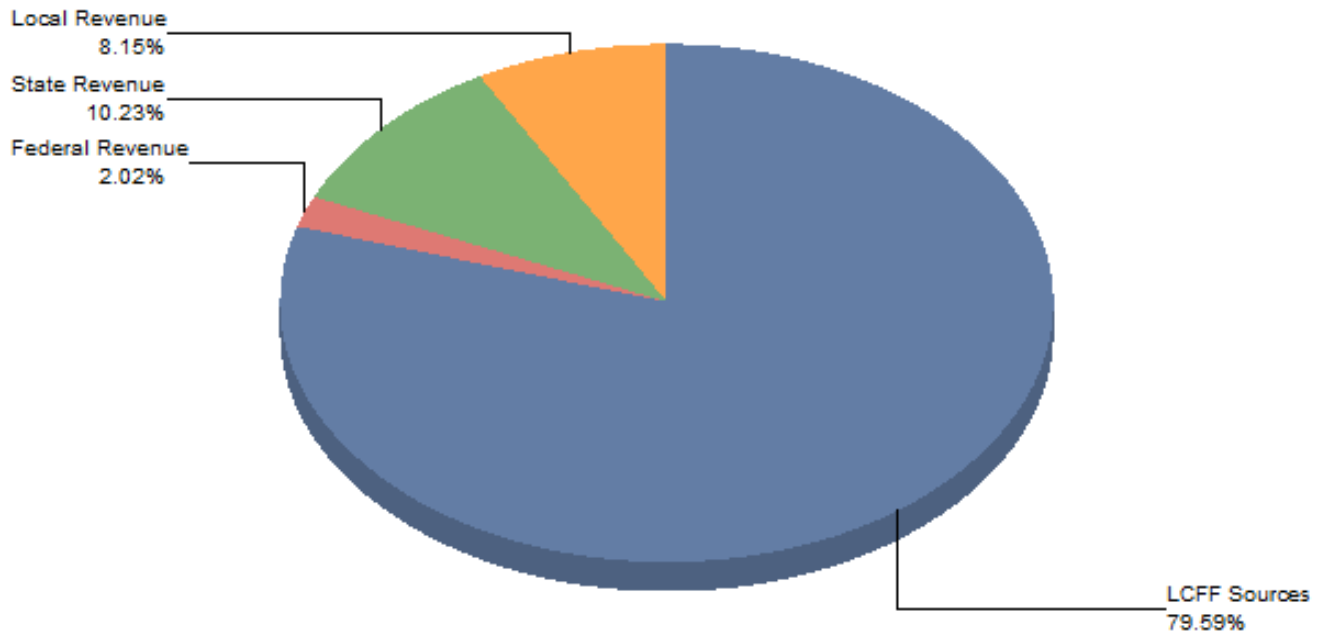
Below is a quick list of items that impact the 2025-26 Adopted Budget Report highlighted for easy reference.

1. **District Enrollment and Projected ADA** – Enrollment for GUSD is projected to be 3,350 for the 2025-26 school year, which is down 45 students from 2024-25. Based on a 95% attendance factor, ADA is projected to be approximately 3,182.50.
2. **Results from Operations** - The 2025-26 Adopted Budget projects an operating deficit in the General Fund of a combined \$866,102 and the Estimated Actuals for 2024-25 projects an operational deficit of \$1.94 million. The deficit for 2025-26 is largely due to the one-time \$1.50 million investment in capital projects from the afterschool program reserve.
3. **Property tax growth** for GUSD in 2025-26 is projected to be \$2.67 million or 4.64% with the additional RDA growth. Future growth in revenue, as presented on the Multi-Year Projection, will be projected at 4.5% per year for the next two years.
4. **Fund Balance** in the General Fund is projected to be \$9.94 million at the end of the 2025-26 fiscal year. Of that total, Restricted Fund Balance is \$1.42 million. The unrestricted available reserve by the end of 2025-26 is projected to be \$8.00 million and a reserve of 10.82%. The reserve, net of the afterschool program equity at the end of 2025-26 is projected to be 6.66%. The 2025-26 Reserve for Economic Uncertainty is \$2.36 million which is 3% of total expenditures in the General Fund.
5. **Early Incentive Retirement Program (ERIP)** – Payouts to eighteen UTPG and CSEA unit members cost \$513,557 in 2024-25, and will cost \$48,000 in 2025-26, and \$51,000 in 2026-27.
6. **LCAP Spending Plan** - The LCFF Calculator requires that GUSD include a minimum of \$2.98 million in the 2025-26 budget to contribute to the additional services for unduplicated socioeconomically disadvantaged and English Learner students. The 2025-26 budget includes \$3.72 million in contributing expenditures and \$4.20 million in total expenditures.
7. **Contributions** from Unrestricted General Fund Funds for underfunded categorical programs such as Student Transportation, Special Education, and Routine Restricted Maintenance, is projected to be \$13.92 million for 2025-26.

2025-26 Adopted Budget Graphics

Total Revenue Summary

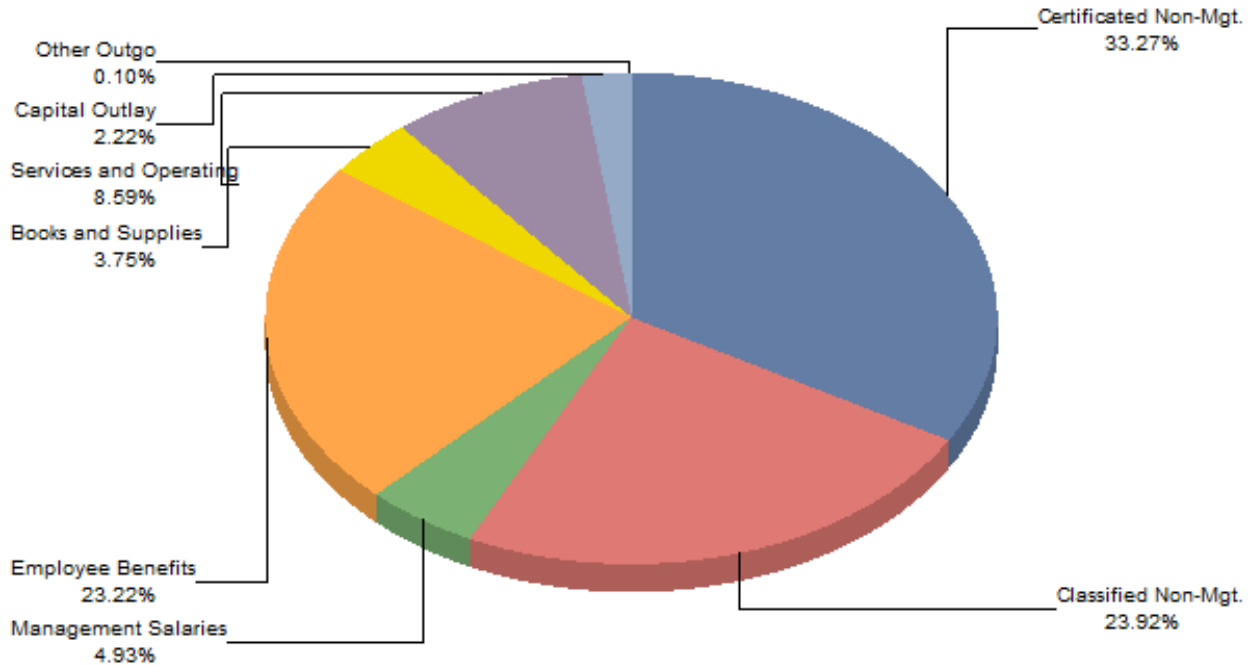
(as % of Total Revenue)



Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	19,467.43	61,945,377
Federal Revenue	494.28	1,572,784
Other State Revenue	2,502.98	7,964,482
Other Local Revenue	1,993.95	6,344,759
Total Revenue	\$24,458.64	\$77,827,402
 Transfer In & Others	 \$0.00	 \$0
Total Resources	\$24,458.64	\$77,827,402

Total Expenditure Summary

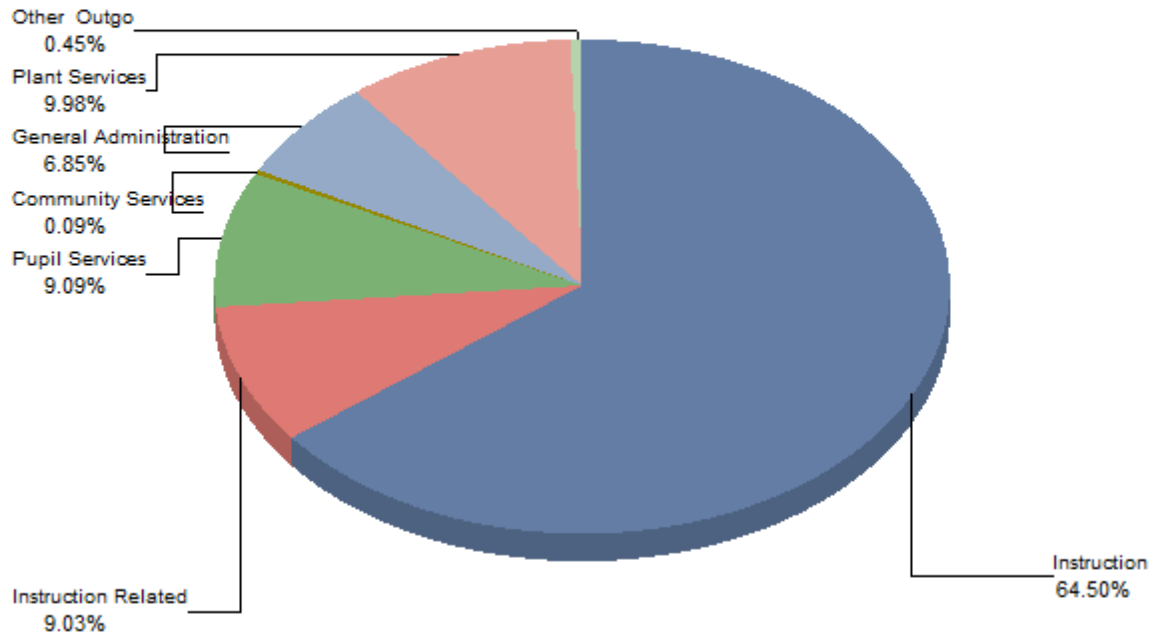
(as % of Total Expenditure)



Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	8,212.96	26,133,630
Class. Non-Mgt. Salaries	5,903.41	18,784,645
Management Salaries	1,216.89	3,872,141
Employee Benefits	5,732.59	18,241,117
Books and Supplies	925.05	2,943,498
Services and Operating	2,120.65	6,747,904
Capital Outlay	546.83	1,740,000
Other Outgo	25.32	80,568
Total Expenditure	\$24,683.69	\$78,543,503
Transfer out and	\$47.14	\$150,000
Total Uses	\$24,730.83	\$78,693,503

Total Expenditure by Function Summary

(as % of Total Expenditure)



Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	15,951.72	50,758,377
Instruction Related Services	2,233.92	7,108,346
Pupil Services	2,247.32	7,150,978
Ancillary Services	0.00	0
Community Services	23.19	73,790
Enterprise	0.00	0
General Administration	1,694.05	5,390,461
Plant Services	2,469.23	7,857,082
Other Outgo	111.40	354,469
Total	\$24,730.83	\$78,693,503

General Fund

Goleta Union School District - Adopted Budget Report

Summary of General Fund Revenues, Expenditures and Fund Balance - Unrestricted and Restricted Combined

	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals	2023-2024 Unaudited Actuals
<u>Revenues</u>				
LCFF Sources	\$ 2,569,621	\$ 61,945,377	\$ 59,375,756	\$ 56,655,311
Federal Revenue	19,921	1,572,784	1,552,863	2,072,637
Other State Revenue	(342,604)	7,964,482	8,307,086	9,963,628
Other Local Revenue	(376,921)	6,344,759	6,721,680	6,768,415
Transfers In	-	-	-	-
	\$ 1,870,017	\$ 77,827,402	\$ 75,957,385	\$ 75,459,991
<u>Expenditures</u>				
Certificated Salaries	\$ (45,174)	\$ 29,168,354	\$ 29,213,528	\$ 28,299,459
Classified Salaries	492,216	19,622,062	19,129,846	19,297,971
Employee Benefits	(247,712)	18,241,118	18,488,830	17,807,001
Books and Supplies	(42,181)	2,943,498	2,985,679	2,443,794
Services and Other Operating Exp	(565,377)	6,747,904	7,313,281	5,552,646
Capital Outlay	1,280,399	1,740,000	459,601	1,383,934
Other Outgoing	(75,881)	80,567	156,448	20,179
Transfer Out	-	150,000	150,000	150,000
Total Expenditures	\$ 796,290	\$ 78,693,503	\$ 77,897,213	\$ 74,954,984
Net Increase (Decrease)	\$ 1,073,727	\$ (866,102)	\$ (1,939,828)	\$ 505,007
Beginning Fund Balance		\$ 10,808,286	\$ 12,748,114	\$ 12,243,107
Ending Fund Balance	(866,102)	9,942,184	10,808,286	12,748,114
Components of Ending Fund Balance				
Nonspendable	\$ -	\$ 5,000	\$ 5,000	\$ 15,686
Restricted	(70,594)	1,420,794	1,491,388	2,408,936
Unassigned Unappropriated Fund Balance	\$ (795,508)	\$ 8,516,390	\$ 9,311,898	\$ 10,323,493
AVAILABLE RESERVES				
Reserved for Economic Uncertainties	\$ 23,889	\$ 2,360,805	\$ 2,336,916	\$ 2,229,558
Unassigned Unappropriated Fund Balance	(819,396)	6,155,585	6,974,982	8,093,935
TOTAL AVAILABLE RESERVES	\$ (795,508)	\$ 8,516,390	\$ 9,311,898	\$ 10,323,493
State Recommended Reserve 3%		\$ 2,360,805	\$ 2,336,916	\$ 2,248,650
Total Available Reserves %		10.82%	11.95%	13.77%
Total Available Reserves % net of Afterschool		6.66%	6.81%	9.05%

Analysis of the General Fund and explanations of variances are on the following pages.

Unrestricted	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals	2023-2024 Unaudited Actuals
<u>Revenues</u>				
LCFF Sources	\$ 2,570,307	\$ 60,840,189	\$ 58,269,882	\$ 55,609,578
Federal Revenue	-	9,500	9,500	9,776
Other State Revenue	(12,415)	1,047,401	1,059,816	1,399,706
Other Local Revenue	54,291	3,823,376	3,769,085	4,117,271
Transfers In	-	-	-	-
Total Revenues	\$ 2,612,183	\$ 65,720,466	\$ 63,108,283	\$ 61,136,331
<u>Expenditures</u>				
Certificated Salaries	\$ 261,442	\$ 23,040,194	\$ 22,778,752	\$ 22,226,536
Classified Salaries	570,902	10,816,245	10,245,343	10,542,073
Employee Benefits	174,812	10,420,329	10,245,517	10,031,905
Books and Supplies	359,747	2,031,618	1,671,871	1,773,184
Services and Other Operating Exp	(217,084)	4,562,757	4,779,841	2,118,837
Capital Outlay	1,470,000	1,730,000	260,000	605,190
Other Outgoing	(15,041)	(155,229)	(140,188)	(117,464)
Transfer Out	-	150,000	150,000	150,000
Total Expenditures	\$ 2,604,778	\$ 52,595,914	\$ 49,991,136	\$ 47,330,261
Contributions	219,368	(13,920,060)	(14,139,428)	(12,184,548)
Net Increase (Decrease)	\$ 226,773	\$ (795,508)	\$ (1,022,281)	\$ 1,621,522
Beginning Fund Balance	\$ (1,022,281)	\$ 9,316,898	\$ 10,339,179	\$ 8,717,656
Ending Fund Balance	(795,508)	8,521,389	9,316,898	10,339,178

Restricted	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals	2023-2024 Unaudited Actuals
<u>Revenues</u>				
LCFF Sources	\$ (686)	\$ 1,105,188	\$ 1,105,874	\$ 1,045,733
Federal Revenue	19,921	1,563,284	1,543,363	2,062,861
Other State Revenue	(330,189)	6,917,081	7,247,270	8,563,922
Other Local Revenue	(431,212)	2,521,383	2,952,595	2,651,144
Transfers In	-	-	-	-
Total Revenues	\$ (742,166)	\$ 12,106,936	\$ 12,849,102	\$ 14,323,660
<u>Expenditures</u>				
Certificated Salaries	\$ (306,615)	\$ 6,128,161	\$ 6,434,776	\$ 6,072,923
Classified Salaries	(78,686)	8,805,817	8,884,503	8,755,898
Employee Benefits	(422,524)	7,820,789	8,243,313	7,775,096
Books and Supplies	(401,928)	911,880	1,313,808	670,610
Services and Other Operating Exp	(348,293)	2,185,147	2,533,440	3,433,809
Capital Outlay	(189,600)	10,000	199,600	778,744
Other Outgoing	(60,840)	235,796	296,636	137,643
Transfer Out	-	-	-	-
Total Expenditures	\$ (1,808,486)	\$ 26,097,590	\$ 27,906,076	\$ 27,624,723
Contributions	(219,368)	13,920,060	14,139,428	12,184,548
Net Increase (Decrease)	\$ 846,952	\$ (70,594)	\$ (917,547)	\$ (1,116,515)
Beginning Fund Balance	\$ (917,547)	\$ 1,491,389	\$ 2,408,936	\$ 3,525,451
Ending Fund Balance	(70,594)	1,420,795	1,491,389	2,408,936

General Fund Explanations

Revenues

The increase in LCFF sources is the result of projected base property tax revenue growth of 4.5% for 2025-26. Federal Revenue in the SELPA funding model for Special Education increased slightly. The decrease in State Revenues is due largely to a reduction in the state's reimbursement for Transportation. The decrease in Other Local Revenues is due to the removal of one-time revenues for the CYBHI Capacity Grant for implementing the new private insurance billing program for mental health services, and the resetting of PTA revenue for 2025-26.

Expenditures

The small decrease in Certificated Salaries and Benefits is due to a projected reduction in enrollment that allows for a reduction in staffing as well as savings achieved through attrition of positions. Classified Salaries increased due to the inclusion of multiple vacancies across multiple job classes that will most likely not be filled. This is a significant increase that will be evaluated and may change before the budget is brought back for adoption. The Books and Supplies and Services accounts were reduced as net effect of removing the one-time purchase of the Social Studies Curriculum in 2024-25 and an increase for inflation, technology device refresh and other departmental needs. Services were decreased to account for the payments out for the ERIP retirement program payouts in 2024-25. The Capital Outlay budget was increased significantly to plan for the portable classrooms to be installed at Mountain View and the bathroom building at La Patera during 2025-26. Other Outgoing Expenditures have been reduced to account for indirect cost charges to other funds at the reduced state approved rate for 2025-26.

Fund Balances

The combined fund balance in the General Fund is projected to be \$9.94 million at the end of the 2025-26 fiscal year. Of that amount, \$1.42 million is from restricted programs leaving an available reserve balance of \$8.00 million or 10.82%. Without the afterschool program reserves, the remaining reserve balance is projected at 5.97%. The required 3.00% reserve for Economic Uncertainties is \$2,360,805.

The Restricted Fund Balance is broken down as follows:

Educator Effectiveness	\$ 125,129
Lottery: Instructional Materials	687,774
Arts, Music, and Instructional Materials Block Grant	36,466
Child Nutrition: Kitchen Infrastructure	2460
Classified Professional Development	29,683
CSEA Summer Assistance Program	873
Other Restricted Local Accounts	538,409
<u>TOTAL</u>	<u>\$1,420,794</u>

Multi-Year Projection

Below is a presentation of the GUSD General Fund multi-year projection of revenues, expenses and fund balances for the restricted and unrestricted resources.

General Fund Multiyear Projections Unrestricted/Restricted					
	2025-26	Changes	2026-27	Changes	2027-28
<u>Revenues</u>					
LCFF Sources	\$ 61,945,377	\$ 2,635,974	\$ 64,581,351	\$ 2,763,243	\$ 67,344,594
Federal Revenue	1,572,784	10,000	1,582,784	10,000	1,592,784
Other State Revenue	7,964,482	25,000	7,989,482	25,000	8,014,482
Other Local Revenue	6,344,759	50,000	6,394,759	50,000	6,444,759
Transfers In	-	-	-	-	-
Total Revenue	\$ 77,827,402	\$ 2,720,974	\$ 80,548,376	\$ 2,848,243	\$ 83,396,618
<u>Expenditures</u>					
Certificated Salaries	\$ 29,168,354	\$ 440,601	\$ 29,608,955	\$ 395,572	\$ 30,004,527
Classified Salaries	19,622,062	356,586	19,978,648	201,303	20,179,951
Employee Benefits	18,241,117	418,773	18,659,890	522,097	19,181,987
Books and Supplies	2,943,498	40,000	2,983,498	40,000	3,023,498
Services and Other Operating Exp	6,747,904	3,000	6,750,904	(51,000)	6,699,904
Capital Outlay	1,740,000	(500,000)	1,240,000	-	1,240,000
Other Outgoing	80,568	-	80,568	-	80,568
Transfer Out	150,000	-	150,000	-	150,000
Total Expenditures	\$ 78,693,503	\$ 758,960	\$ 79,452,463	\$ 1,107,972	\$ 80,560,435
Net Increase (Decrease)	\$ (866,101)		\$ 1,095,913		\$ 2,836,183
Beginning Fund Balance	\$ 10,808,288		\$ 9,942,187		\$ 11,038,100
Ending Fund Balance	9,942,187		11,038,100		13,874,283
Nonspendable	(5,000)		(5,000)		(5,000)
Restricted	(1,420,795)		(1,147,174)		(677,581)
Assigned	-				
Unrestricted Ending Fund Bal	\$ 8,516,392		\$ 9,885,926		\$ 13,191,702
State Required Minimum Reserve 3%	\$ 2,360,805		\$ 2,383,574		\$ 2,416,813
Restricted Ending Fund Balance	10.82%		12.44%		16.37%
ELOP Reserve	\$ 3,271,960		\$ 2,271,960		\$ 1,271,960
	\$ 5,244,432		\$ 7,613,966		\$ 11,919,742
Total Available Reserves % (Net of ELOP)	6.66%		9.58%		14.80%

Analysis of this schedule and explanations of variances are on the following page.

Multi-Year Projection

The three years of data presented above were developed beginning with the figures projected in the proposed budget for 2025-26. The projections include adjustments for items such as increases to property tax revenues, COLA for certain revenue accounts, increases in salaries and benefits due to movement on the salary schedule, as well as increases to the district contribution to STRS and PERS retirement systems. This projected budget report and corresponding multi-year projection include the cost of the negotiated settlements for 2024-25 with UTPG, CSEA or unrepresented confidential, supervisory and management staff.

Many factors can and will affect these projections out into the future such as state legislation, changes in the governor and his/her funding priorities, growth in property taxes, staffing, and local priorities, but this projection reflects the current economic and political climates of the Goleta area, the State of California and the Federal Government.

Multi-Year Revenues

The multi-year projection estimates an increase of 4.5% in property tax revenues each year over the next 2 years. Based on the current year's growth, activity in the redevelopment agencies, and the current real estate climate in Goleta, 4.5% is a very realistic yet still reasonably conservative growth factor. Small increases have been added to State and Local revenues for COLA.

Multi-Year Expenditures

Salary and Benefit Expenditure amounts are increased each year by the cost of step and column movement on the salary schedule as well as the increases to the district's PERS and STRS contribution each year. These represent over a \$1.2 million increase going into the 2026-27 fiscal year and \$1.1 million into 2027-28.

Books and supplies were adjusted to reflect inflationary increases.

The Services and Other Operating accounts were adjusted to reverse out the ERIP payments out in 2024-25 of \$513,557 and increase for the new payments out in 2025-26 of \$48,000. The same adjustment is made going into 2026-27 where \$48,000 is reversed out and the final \$51,000 of new payments were added.

Multi-Year Fund Balances

This multi-year projection shows the GUSD unrestricted reserves, net of the afterschool program equity, to be 6.66% at the end of 2025-26, 9.58% in 2026-27 and 14.80% in 2027-28. The projection isolates the reserve of the afterschool programs at \$4.7 million for 2025-26, \$2.27 million in 2026-27 and \$1.27 million in 2027-28. The projection includes an investment of afterschool reserve into classroom spaces for the program with bathrooms. Careful consideration should be made to increase the reserve in a time of a tight state budget and a tenuous situation with Federal Funding

Expanded Learning Program

Expanded Learning Opportunity Program Statement Proposed 2025-26

Below is a schedule of budgeted activity for the GUSD Expanded Learning Opportunity Afterschool Programs. GUSD operates the State Funded ASES program at El Camino, La Patera, and Isla Vista Schools while also operating a fee-based afterschool program at all schools.

Expanded Learning - After School Program						
	2025-2026 After School Education and Safety (ASES)	2025-2026 After School CARE (Fee Based)	2025-2026 Expanded Learning Program	After School Programs - Combined Adopted Budget	After School Programs - Combined Estimated Actuals	Increase (Decrease)
<u>Revenues</u>						
Rev/Financing	\$ 513,726	\$ 2,487,471	\$ 2,119,649	\$ 5,120,846	\$ 4,919,297	\$ 201,549
Contribution	-	(1,218,279)	1,218,279	-	-	-
Total Revenues	\$ 513,726	\$ 1,269,192	\$ 3,337,928	\$ 5,120,846	\$ 4,919,297	\$ 201,549
<u>Expenditures</u>						
Certificated Salaries	\$ -	\$ -	\$ 2,400	\$ 2,400	\$ 36,890	\$ (34,490)
Classified Salaries	322,940	296,000	2,197,217	2,816,157	2,886,249	(70,092)
Employee Benefits	111,863	107,274	766,494	985,631	1,010,049	(24,418)
Books and Supplies	8,958	16,600	156,025	181,583	96,900	84,683
Services and Other Operating Exp	42,000	84,496	23,330	149,826	204,926	(55,100)
Capital Outlay	-	1,500,000	-	1,500,000	-	1,500,000
Other Outgoing	27,967	-	192,464	220,431	220,431	-
Total Expenditures	\$ 513,728	\$ 2,004,370	\$ 3,337,930	\$ 5,856,028	\$ 4,455,445	\$ 1,400,583
Net Increase (Decrease)	\$ (2)	\$ (735,178)	\$ (2)	\$ (735,182)	\$ 463,852	\$ (1,199,034)
Beginning Resource Balance	\$ -	\$ 4,007,142	\$ -	\$ 4,007,142	\$ 3,543,290	\$ 463,852
Ending Resource Balance	\$ (2)	\$ 3,271,964	\$ (2)	\$ 3,271,960	\$ 4,007,142	\$ (735,182)

Staffing costs have increased in this program due to negotiated salary increases, and budget was added in 2025-26 to the fee-based CARE Capital Outlay account to purchase portable buildings for the program at Mountain View School and bathrooms at La Patera school to support the expansion of the TK/K Bridge program. Amounts are also included in the Multi-Year Projection for new buildings at El Camino in 2026-27 and for a site yet to be determined for 2027-28. The amount in the Afterschool CARE column represents all the fee-based revenues earned by the program where the reserve for the program is accumulated. The Contribution amount of \$1.2 million in CARE is to ELOP to cover program costs in excess of the ELOP grant amount.

CASH FLOW STATEMENT

Goleta Union School District General Fund Monthly Cash Flow 2025-2026 Projected												
	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Beginning Cash Balance	10,808,287	8,233,643	6,151,805	1,925,056	(1,171,651)	926,836	13,480,265	13,163,556	7,886,201	2,880,392	16,335,166	10,935,968
Receipts:												
LCFF Sources	241,735	113,943	158,988	2,384,449	8,342,800	18,291,080	4,993,432	205,097	361,264	19,293,380	1,025,096	6,534,113
Federal Revenue	-	132,653	(813,915)	80,473	116,050	-	350,963	329,454	112,904	204,842	75,000	984,360
Other State Revenue	183,481	183,481	541,814	386,201	453,739	555,612	330,265	366,983	1,116,922	407,000	700,000	2,738,985
Other Local Revenue	454,571	457,105	561,134	824,585	48,965	473,473	1,115,928	341,256	245,962	258,094	409,048	1,154,638
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
TRAN Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	879,787	887,182	448,021	3,675,707	8,961,554	19,320,165	6,790,588	1,242,790	1,837,052	20,163,315	2,209,144	11,412,096
Disbursements:												
Certificated Salaries	296,411	285,693	2,853,522	2,875,132	2,891,982	2,854,028	2,826,563	2,863,729	2,865,146	2,832,148	2,832,148	2,891,854
Classified Salaries	900,415	1,279,240	1,717,448	1,747,903	1,793,681	1,698,995	1,668,480	1,734,554	1,728,179	1,688,059	1,688,059	1,977,049
Employee Benefits	381,808	527,289	1,451,155	1,462,609	1,478,881	1,444,801	1,428,974	1,452,772	1,442,466	1,423,665	1,423,665	4,323,031
Books & Supplies	684,670	248,670	258,670	201,670	189,123	190,670	141,670	119,670	204,670	252,670	200,670	250,675
Services	651,127	497,127	472,975	548,500	503,400	556,243	415,810	329,000	606,400	508,000	778,400	880,922
Capital Outlay	-	-	-	39,600	20,000	41,000	640,900	16,420	1,000	-	680,400	300,680
Other Outgo	25,000	22,000	25,000	15,000	12,000	7,000	6,900	26,000	81,000	25,000	25,000	(65,431)
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-	26,099
TRAN Principal - Set Aside	-	-	-	-	-	-	-	-	-	-	-	-
TRAN Interest - Set Aside	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements	2,939,431	2,860,020	6,778,770	6,890,414	6,889,067	6,792,736	7,129,297	6,542,144	6,928,862	6,729,542	7,628,342	10,584,879
Total Balance Sheet Items	(515,000)	(109,000)	2,104,000	118,000	26,000	26,000	22,000	22,000	86,000	21,000	20,000	(1,821,000)
Ending Cash Balance	8,233,643	6,151,805	1,925,056	(1,171,651)	926,836	13,480,265	13,163,556	7,886,201	2,880,392	16,335,166	10,935,968	9,942,185

Local Control Funding Formula (LCFF) Calculator

Goleta Union Elementary (69195) - Adopted Budget 2025-26

	2022-23	2023-24	2024-25	2025-26	2026-27
General Assumptions					
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%
Base Grant Proration Factor	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%
Student Assumptions:					
Enrollment Count	3,417	3,407	3,395	3,350	3,360
Unduplicated Pupil Count (UPC)	1,468	1,451	1,425	1,407	1,411
Unduplicated Pupil Percentage (UPP)	41.47%	41.66%	42.51%	42.19%	41.99%
Current Year LCFF Average Daily Attendance (ADA)	3,197.50	3,232.17	3,226.18	3,182.50	3,192.00
Funded LCFF ADA	3,415.92	3,316.93	3,231.47	3,226.18	3,213.38
LCFF ADA Funding Method	3PY Average	3PY Average	Prior Year	Prior Year	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-
LCFF Entitlement Summary					
Base Grant	\$31,509,792	\$33,111,452	\$32,598,670	\$33,292,749	\$34,162,046
Grade Span Adjustment	1,877,877	1,972,606	1,976,213	2,030,821	2,083,638
<i>Adjusted Base Grant</i>	\$33,387,669	\$35,084,058	\$34,574,883	\$35,323,570	\$36,245,684
Supplemental Grant	2,769,173	2,923,204	2,939,557	2,980,603	3,043,912
Concentration Grant	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$36,156,842	\$38,007,262	\$37,514,440	\$38,304,173	\$39,289,596
Allowance: Necessary Small School	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-on: Home-to-School Transportation	500,386	541,518	547,312	559,900	576,809
Add-on: Small School District Bus Replacement Program	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-
Add-on: Transitional Kindergarten	361,583	583,352	741,711	903,476	930,741
Total Allowance and Add-On Amounts	\$861,969	\$1,124,870	\$1,289,023	\$1,463,376	\$1,507,550
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$37,018,811	\$39,132,132	\$38,803,463	\$39,767,549	\$40,797,146
Miscellaneous Adjustments	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 37,018,811	\$ 39,132,132	\$ 38,803,463	\$ 39,767,549	\$ 40,797,146
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,837	\$ 11,798	\$ 12,008	\$ 12,327	\$ 12,696
Additional State Aid	2,278,858	2,278,858	2,278,858	2,278,858	2,278,858
Total LCFF Entitlement with Additional State Aid	39,297,669	41,410,990	41,082,321	42,046,407	43,076,004
LCFF Sources Summary					
Funding Source Summary					
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 49,388,576	\$ 52,646,315	\$ 55,240,912	\$ 57,890,531	\$ 60,752,715
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 683,184	\$ 663,386	\$ 646,294	\$ 645,236	\$ 642,676
Net State Aid <i>(excludes Additional State Aid)</i>	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858
Total Funding Sources	\$ 52,350,618	\$ 55,588,559	\$ 58,166,064	\$ 60,814,625	\$ 63,674,249
Funding Source by Resource-Object					
State Aid (Resource Code 0000, Object Code 8011)	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	\$ 683,184	\$ 663,386	\$ 646,294	\$ 645,236	\$ 642,676
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	\$ 10	\$ 140	\$ 140	\$ -	\$ -
Property Taxes (Object 8021 to 8089)	\$ 49,416,540	\$ 52,667,335	\$ 55,261,834	\$ 57,910,531	\$ 60,772,715
% Change		6.5784%	4.9262%	4.7930%	4.9424%
In-Lieu of Property Taxes (Object Code 8096)	(27,964)	(21,020)	(20,922)	(20,000)	(20,000)
Entitlement and Source Reconciliation					
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
Total LCFF Entitlement	\$ 37,018,811	\$ 39,132,132	\$ 38,803,463	\$ 39,767,549	\$ 40,797,146
Additional State Aid	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858	\$ 2,278,858
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ 683,184	\$ 663,386	\$ 646,294	\$ 645,236	\$ 642,676
Excess Taxes before Minimum State Aid	\$ 12,369,765	\$ 13,514,183	\$ 16,437,449	\$ 18,122,982	\$ 19,955,569
Total Funding Sources	\$ 52,350,618	\$ 55,588,559	\$ 58,166,064	\$ 60,814,625	\$ 63,674,249
LCAP Percentage to Increase or Improve Services Calculation					
Base Grant <i>(Excludes add-ons for TIIG & Transportation)</i>	\$ 36,028,110	\$ 37,946,268	\$ 37,595,452	\$ 38,505,904	\$ 39,455,283
Supplemental and Concentration Grant funding in the LCAP year	\$ 2,769,173	\$ 2,923,204	\$ 2,939,557	\$ 2,980,603	\$ 3,043,912
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	7.69%	7.70%	7.82%	7.74%	7.71%

**2025-26
LCAP
BUDGET OVERVIEW
FOR PARENTS**

2025-26 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Goleta Union School District
CDS Code:	42691950000000
LEA Contact Information:	Name: Dr. Letitia T. Bradley Position: Assistant Superintendent, Instructional Services Email: lbradley@gusd.us Phone: (805) 681-1200 Ext. 2203
Coming School Year:	2025-26
Current School Year:	2024-25

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2025-26 School Year	Amount Whole Numbers
Total LCFF Funds	\$61,945,377
LCFF Supplemental & Concentration Grants	\$2,964,202
All Other State Funds	\$7,964,482
All Local Funds	\$6,344,759
All federal funds	\$1,572,784
Total Projected Revenue	\$77,827,402

Total Budgeted Expenditures for the 2025-26 School Year	Amount Whole Numbers
Total Budgeted General Fund Expenditures	\$78,543,503
Total Budgeted Expenditures in the LCAP	\$4,155,507
Total Budgeted Expenditures for High Needs Students in the LCAP	\$3,677,391
Expenditures not in the LCAP	\$74,387,996

Expenditures for High Needs Students in the 2024-25 School Year	Amount Whole Numbers
Total Budgeted Expenditures for High Needs Students in the LCAP	\$3,436,295
Actual Expenditures for High Needs Students in LCAP	\$3,567,151

Funds for High Needs Students	Amount [AUTO-CALCULATED]
2025-26 Difference in Projected Funds and Budgeted Expenditures	\$713,189
2024-25 Difference in Budgeted and Actual Expenditures	\$130,856

Required Prompts(s)	Response(s) [FIELDS WILL APPEAR IF REQUIRED]
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	General Fund Budget Expenditures not detailed in the LCAP include General Education Teachers, Classified Support Staff, and most Special Education Programs. These expenditures support all district students and activities to keep students safe and the district running smoothly.



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Goleta Union School District

CDS Code: 42691950000000

School Year: 2025-26

LEA contact information:

Dr. Letitia T. Bradley

Assistant Superintendent, Instructional Services

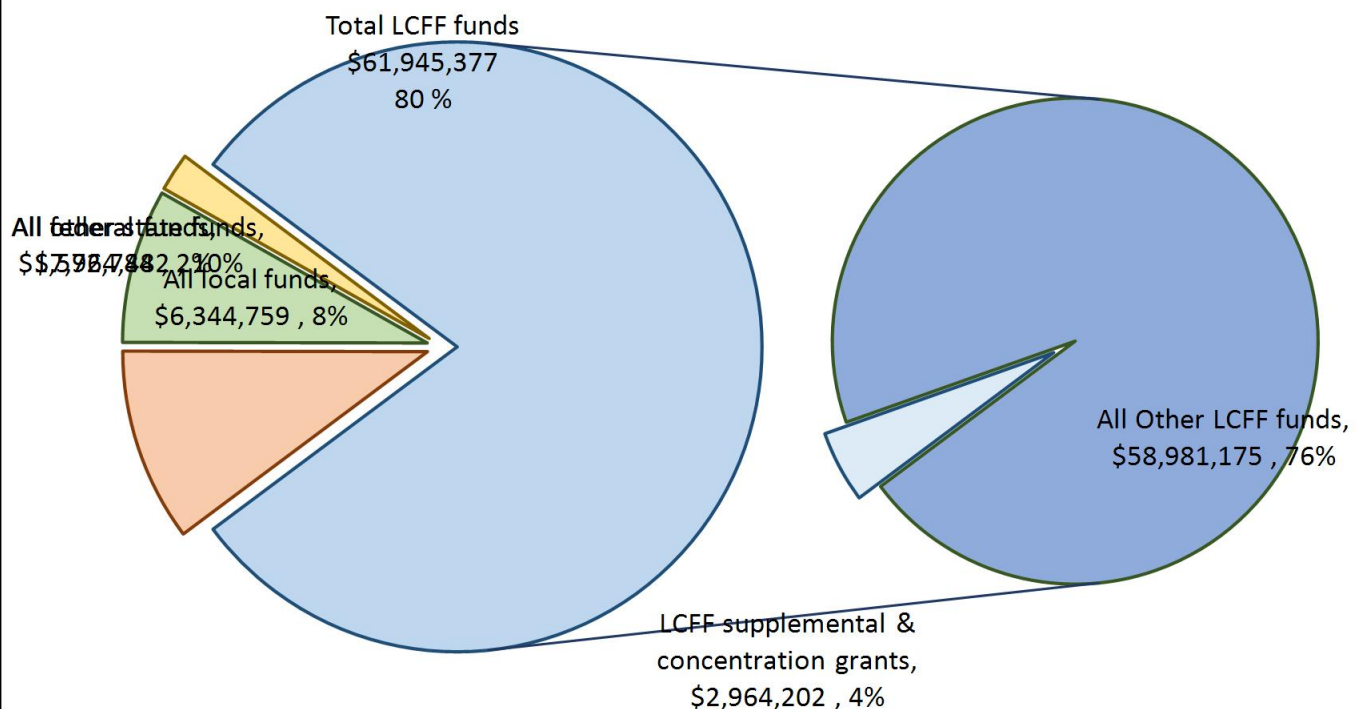
lbradley@gusd.us

(805) 681-1200 Ext. 2203

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

Projected Revenue by Fund Source

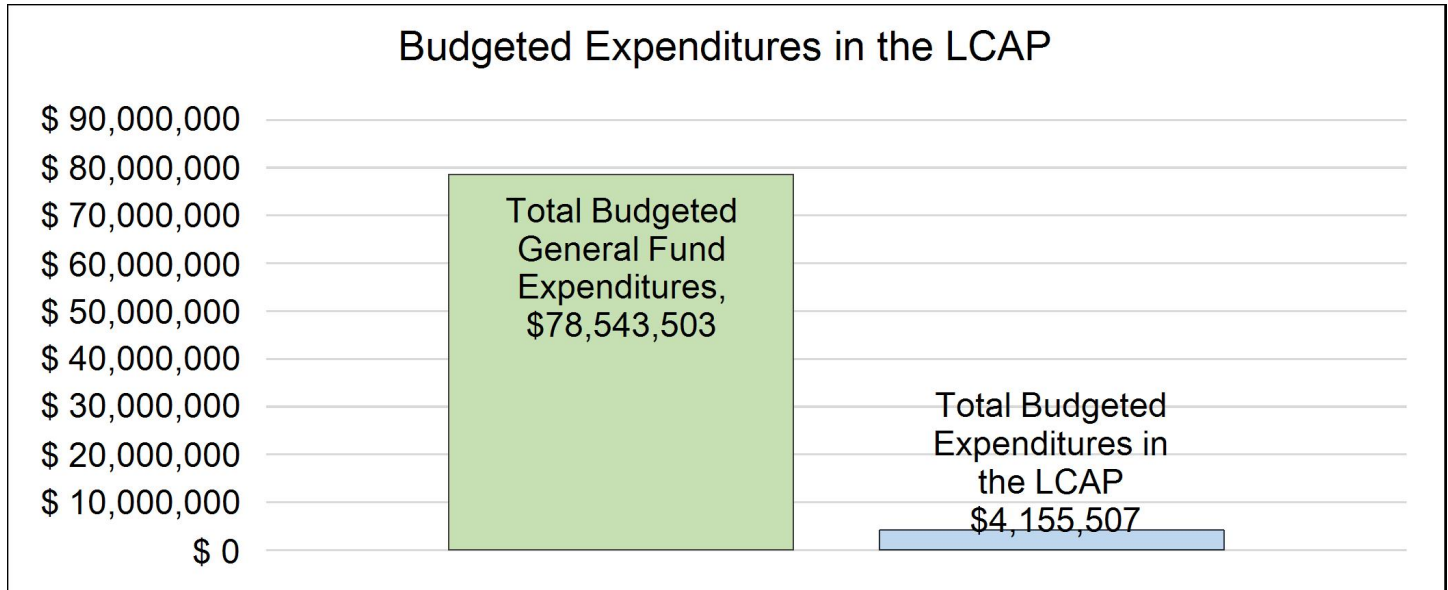


This chart shows the total general purpose revenue Goleta Union School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Goleta Union School District is \$77,827,402, of which \$61,945,377 is Local Control Funding Formula (LCFF), \$7,964,482 is other state funds, \$6,344,759 is local funds, and \$1,572,784 is federal funds. Of the \$61,945,377 in LCFF Funds, \$2,964,202 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

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



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

The text description of the above chart is as follows: Goleta Union School District plans to spend \$78,543,503 for the 2025-26 school year. Of that amount, \$4,155,507 is tied to actions/services in the LCAP and \$74,387,996 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

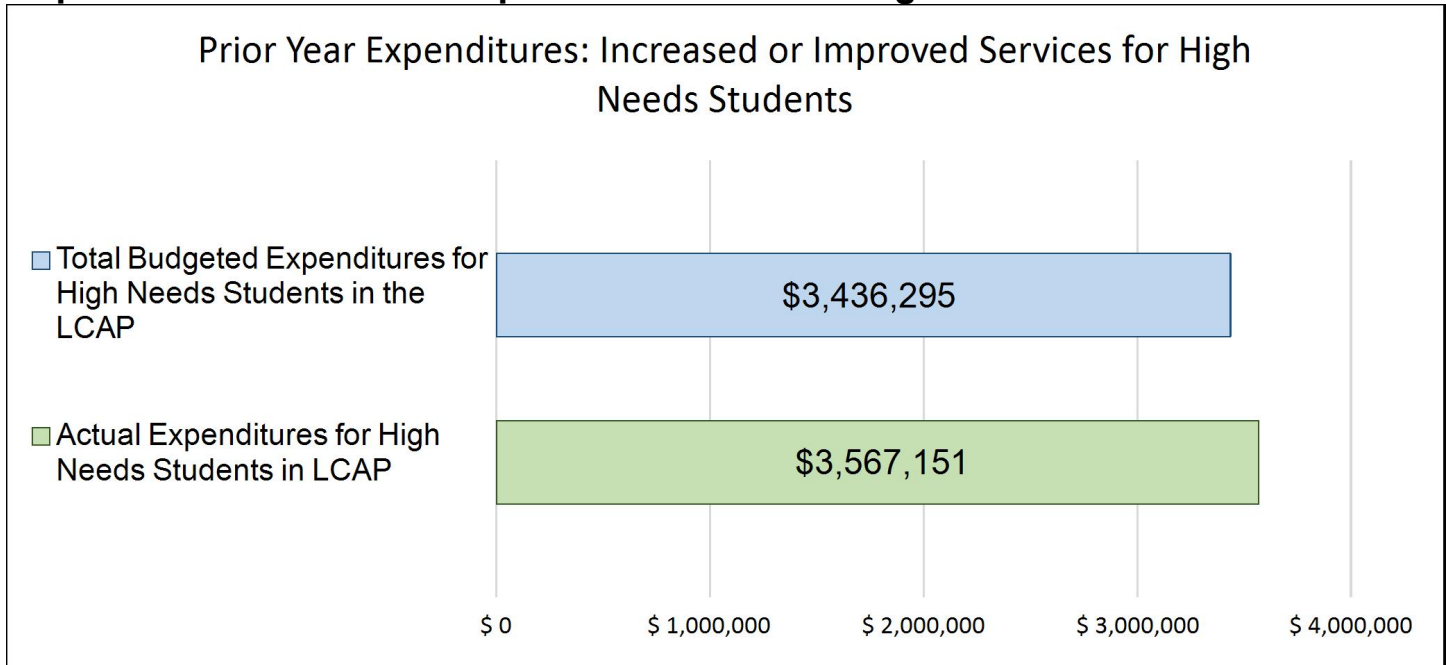
General Fund Budget Expenditures not detailed in the LCAP include General Education Teachers, Classified Support Staff, and most Special Education Programs. These expenditures support all district students and activities to keep students safe and the district running smoothly.

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Goleta Union School District is projecting it will receive \$2,964,202 based on the enrollment of foster youth, English learner, and low-income students. Goleta Union School District must describe how it intends to increase or improve services for high needs students in the LCAP. Goleta Union School District plans to spend \$3,677,391 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Goleta Union School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Goleta Union School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Goleta Union School District's LCAP budgeted \$3,436,295 for planned actions to increase or improve services for high needs students. Goleta Union School District actually spent \$3,567,151 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of \$130,856 had the following impact on Goleta Union School District's ability to increase or improve services for high needs students:

Excess Reserve Calculation

Goleta Union Elementary**4269195000000****2025-26****Reasons for Assigned and Unassigned Ending Fund Balances in
Excess of Minimum Recommended Reserves****Adopted Budget Reporting Period**

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

F01 and F17 Unrestricted Fund Balances

Form Fund	2025-26	2026-27	2027-28
01 General Fund/County School Service Fund	\$ 8,516,392	\$ 9,885,925	\$ 13,191,702
17 Special Reserve Fund for Other Than Capital Outlay Projects	-	-	-
Total Unrestricted Ending Fund Balances	\$ 8,516,392	\$ 9,885,925	\$ 13,191,702
District Standard Reserve Level	3%	3%	3%
Less District Minimum Reserve for Economic Uncertainties	2,376,308	2,399,077	2,432,316
Remaining Balance That Needs to be Substantiated	\$ 6,140,084	\$ 7,486,848	\$ 10,759,386

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

Form Fund	2025-26	2026-27	2027-28
01 General Fund/County School Service Fund - Afterschool Reserve	3,271,960	2,271,960	1,271,960
01 General Fund/County School Service Fund - Prudent Reserve	2,868,124	5,214,888	9,487,426
<i>Insert additional rows above as needed</i>			
Total of Substantiated Needs	\$ 6,140,084	\$ 7,486,848	\$ 10,759,386

Remaining Unsubstantiated Balance**\$0.00****\$0.00****\$0.00**

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

Other Funds

Fund 08 – Student Activity Fund

This fund is used to account separately for all fundraising and student activity for each school site. All money is now kept in the County Treasury and accounted for in the district's accounting system as external bank accounts have been eliminated. Each school has its own set of accounts and is managed separately centrally at the district office.

FUND 08	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	(58,500)	143,000	201,500
Transfers In	-	-	-
Total Revenues	\$ (58,500)	\$ 143,000	\$ 201,500
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	108,985	135,000	26,015
Services and Other Operating Exp	(314,473)	-	314,473
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (205,488)	\$ 135,000	\$ 340,488
Net Increase (Decrease)	\$ 146,988	\$ 8,000	\$ (138,988)
Beginning Fund Balance	\$ -	\$ 243,878	\$ 382,866
Ending Fund Balance	\$ -	\$ 251,878	\$ 243,878

This fund was added in 2022-23 for school sites to track fundraising and donation amounts. A separate account exists in this fund for each school. Initial budget amounts are conservative and the budgets for Student Account Activity are updated throughout the school year.

Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs. All money received for or from Child Development Services covered under the Child Care and Development Services Act (Ed Code Section 8200 et seq.) shall be deposited into this fund. GUSD operates state funded preschools that are maintained in this fund and are self-supporting. Currently, the district is licensed for two classrooms housed at the District Office and one at El Camino and Ellwood schools.

FUND 12	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	(4,072)	725,650	729,722
Other Local Revenue	(21,916)	24,500	46,416
Transfers In	-	-	-
Total Revenues	\$ (25,988)	\$ 750,150	\$ 776,138
<u>Expenditures</u>			
Certificated Salaries	\$ (32,080)	\$ 211,805	\$ 243,885
Classified Salaries	31,071	258,286	227,215
Employee Benefits	(7,301)	189,192	196,493
Books and Supplies	(90,600)	70,689	161,289
Services and Other Operating Exp	(14,400)	46,078	60,478
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (113,310)	\$ 776,050	\$ 889,360
Net Increase (Decrease)	\$ 87,322	\$ (25,900)	\$ (113,222)
Beginning Fund Balance	\$ (113,222)	\$ 157,802	\$ 271,024
Ending Fund Balance	\$ (25,900)	\$ 131,902	\$ 157,802

The Child Development Fund revenue budget is projected for slight decrease for state preschool revenue in 2025-26 due to the potential of declining enrollment which can be attributed to the full implementation of transitional kindergarten. Federal funding has been eliminated and local revenues for fees and grants have been reduced. A prior fund balance is rolled forward into the 2025-26 budget.

Fund 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the Food Service Program. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100). Meals are prepared at the District Office Central Kitchen and delivered to all school sites daily.

FUND 13	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	1,422,089	1,422,089
Other State Revenue	-	1,959,417	1,959,417
Other Local Revenue	-	86,000	86,000
Transfers In	-	-	-
Total Revenues	\$ -	\$ 3,467,506	\$ 3,467,506
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	70,896	1,300,644	1,229,748
Employee Benefits	23,064	495,489	472,425
Books and Supplies	(282,124)	1,112,376	1,394,500
Services and Other Operating Exp	-	86,302	86,302
Capital Outlay	(168,000)	75,000	243,000
Other Outgoing	-	-	-
Transfer Out	-	123,901	123,901
Total Expenditures	\$ (356,164)	\$ 3,193,712	\$ 3,549,876
Net Increase (Decrease)	\$ 356,164	\$ 273,794	\$ (82,370)
Beginning Fund Balance	\$ (82,370)	\$ 4,175,386	\$ 4,257,756
Ending Fund Balance	\$ 273,794	\$ 4,449,180	\$ 4,175,386

Revenues are still contingent on the State of CA continuing the free meals for all program that requires two meals per day per student to be offered, and those funds have been committed for 2024-25. We continue to serve thousands of meals while controlling costs. The deficit in the 2024-25 Estimated Actuals is due to the purchase of a new food delivery truck. The large reserve in this fund will need to be spent down over the next few years per federal regulations and the department has a plan to do so that will include upgrades to the central kitchen, equipment, etc.

Fund 14 – Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes (Education Code sections 17582). Deferred maintenance uses include interior and exterior painting, major repair or replacement of plumbing, roofs, heating, electrical, asphalt and flooring systems.

FUND 14	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	(1,500)	3,500	5,000
Transfers In	-	150,000	150,000
Total Revenues	\$ (1,500)	\$ 153,500	\$ 155,000
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	2,000	2,000
Services and Other Operating Exp	(27,000)	208,000	235,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (27,000)	\$ 210,000	\$ 237,000
Net Increase (Decrease)	\$ 25,500	\$ (56,500)	\$ (82,000)
Beginning Fund Balance	\$ (82,000)	\$ 148,366	\$ 230,366
Ending Fund Balance	\$ (56,500)	\$ 91,866	\$ 148,366

This fund had been financed through the annual district contribution from the General Fund and budgets a regular amount for potential maintenance projects as needed during the fiscal year. The transfer amount from the General Fund budgeted for \$150,000 for the next three years in the Multi-year Projection. Projects such as emergency tree maintenance, plumbing and electrical repairs reduce the amount accumulated in this fund.

Fund 21 – Building Fund

This fund is new to GUSD and exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Activity in this fund will fall under a separate independent audit each year and is subject to review by the Citizens Oversight Committee. All proceeds received from the sale of General Obligation Bonds authorized by the voter approved Measure M, will be accounted for in this fund. Repayment of the bond will be accounted for in a separate fund.

FUND 21	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	750,000	750,000
Other Sources/Uses	(44,300,001)	(73,760)	44,226,241
Total Revenues	\$ (44,300,001)	\$ 676,240	\$ 44,976,241
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	14,604	85,306	70,702
Employee Benefits	5,205	33,584	28,379
Books and Supplies	(9,697,224)	-	9,697,224
Services and Other Operating Exp	(1,626,450)	-	1,626,450
Capital Outlay	(8,575,025)	11,892,090	20,467,115
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ (19,878,890)	\$ 12,010,980	\$ 31,889,870
Net Increase (Decrease)	\$ (24,421,111)	\$ (11,334,740)	\$ 13,086,371
Beginning Fund Balance	\$ 13,086,371	\$ 32,812,866	\$ 19,726,495
Ending Fund Balance	\$ (11,334,740)	\$ 21,478,126	\$ 32,812,866

The third issue of Measure M was sold during 2024-25 in the amount of \$40 million. The only revenue budget to date in this fund is for interest as all the Measure M bonds have been sold. It is anticipated that close to \$20 million in projects will be completed by the end of Summer 2025. Such projects include roof replacements and HVAC at El Camino, Foothill and Kellogg, asphalt replacement at Hollister, La Patera and El Rancho, and the five remaining schools will receive classroom furniture.

Fund 25 – Capital Facilities Fund

This fund is used primarily to account separately for money received from fees levied on development projects as a condition of approval (*Education Code sections 17620–17626 and Government Code Section 65995 et seq.*). Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code sections 65970–65981 or Government Code Section 65995 et seq.*, or to the items specified in agreements with the developer (*Government Code Section 66006*). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code Section 17620*). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code Section 17620*.

FUND 25	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	-	-
Transfers In	-	83,500	83,500
Total Revenues	\$ -	\$ 83,500	\$ 83,500
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	85,000	85,000
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ -	\$ 85,000	\$ 85,000
Net Increase (Decrease)	\$ -	\$ (1,500)	\$ (1,500)
Beginning Fund Balance	\$ (1,500)	\$ 187,675	\$ 189,175
Ending Fund Balance	\$ (1,500)	\$ 186,175	\$ 187,675

Developer Fees charged by the district are \$5.17/ft. residential, \$0.84/ft. commercial, and are shared 50/50 with Santa Barbara Unified School District. These fees will provide funding for site modernization projects as well as the annual rental cost of six portable classrooms. With some large projects recently approved, we should see some significant revenues over the next fiscal year. Changes will be made at each interim budget as revenue information becomes available.

Fund 51 – Bond Interest and Redemption Fund

This fund is used for the repayment of bonds issued for an LEA (*Education Code sections 15125–15262*). Bonds may be issued either by the county board of supervisors on behalf of the school district, or by the school district. The County Auditor maintains control over the LEA's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the County Auditor from taxes levied by the County Assessor and collected by the County Treasurer/Tax Collector.

FUND 51	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	11,124	11,124
Other Local Revenue	-	4,493,338	4,493,338
Other Sources/Uses	-	1,871,337	1,871,337
Total Revenues	\$ -	\$ 6,375,799	\$ 6,375,799
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	5,152,844	5,152,844
Transfer Out	-	-	-
Total Expenditures	\$ -	\$ 5,152,844	\$ 5,152,844
Net Increase (Decrease)	\$ -	\$ 1,222,955	\$ 1,222,955
Beginning Fund Balance	\$ 1,222,955	\$ 7,165,478	\$ 5,942,523
Ending Fund Balance	\$ 1,222,955	\$ 8,388,433	\$ 7,165,478

This fund was established by Santa Barbara County to collect property taxes used to pay for principal and interest owed on the GUSD General Obligation Bonds (Measure M) from 1996 and will also include the new Measure M from 2020. The County of Santa Barbara is legally responsible for setting the property tax rates necessary to have sufficient cash on hand to closely match interest and principal (redemption or retirement) on the bonds. The budget amounts are updated at First Interim based on data provided by the Santa Barbara County Education Office. GUSD does not technically control this fund, but it is presented for informational purposes and to meet the legal disclosure requirements.

Fund 66 – Warehouse Revolving Fund

This fund is used primarily to maintain budget control and stock accounting of merchandise for GUSD use (*Education Code Section 42830*). The Warehouse Revolving Fund (Fund 66) is reimbursed from various funds for amounts consumed by these user funds.

Expenses in Fund 66, Warehouse Revolving Fund, may include the purchase of stores to be placed in stock and the costs of receiving, storing, and delivering stores (*Education Code Section 42832*).

FUND 66	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	250,000	250,000
Transfers In	-	-	-
Total Revenues	\$ -	\$ 250,000	\$ 250,000
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	250,000	250,000
Services and Other Operating Exp	-	-	-
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ -	\$ 250,000	\$ 250,000
Net Increase (Decrease)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 64,529	\$ 64,529
Ending Fund Balance	\$ -	\$ 64,529	\$ 64,529

A revolving value of approximately \$65,000 accounts for cash on hand, inventory stores, payables and receivables. The fund is reconciled and balanced at year end for the Unaudited Actuals Report.

Fund 77/78 – SELPA Pass-Through & Payroll Clearing Funds

Fund 77 exists to account separately for the amounts of special education funding received from the State on behalf of the Santa Barbara County Special Education Local Planning Area. The funds will be transferred from Fund 77 to the SELPA and will then be distributed to member districts. GUSD is acting simply as a “cash conduit.” for state funding. Fund 78 is now used to accumulate employer and employee payroll contributions for health insurance. Payments to health insurance vendors are then made from this Fund, including retiree purchases for insurance. Employees contribute for ten months during the school year and do not contribute in July and August which is why there will always be a balance at year end to pay July and August premiums to SISC.

FUND 77/78	Increase (Decrease)	2025-2026 Adopted Budget	2024-2025 Estimated Actuals
<u>Revenues</u>			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenue	-	-	-
Other State Revenue	-	-	-
Other Local Revenue	-	6,570,965	6,570,965
Transfers In	-	-	-
Total Revenues	\$ -	\$ 6,570,965	\$ 6,570,965
<u>Expenditures</u>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	-	-	-
Employee Benefits	-	-	-
Books and Supplies	-	-	-
Services and Other Operating Exp	-	6,335,408	6,335,408
Capital Outlay	-	-	-
Other Outgoing	-	-	-
Transfer Out	-	-	-
Total Expenditures	\$ -	\$ 6,335,408	\$ 6,335,408
Net Increase (Decrease)	\$ -	\$ 235,557	\$ 235,557
Beginning Fund Balance	\$ 235,557	\$ 1,478,336	\$ 1,242,779
Ending Fund Balance	\$ 235,557	\$ 1,713,893	\$ 1,478,336

This fund will account for all funds previously accounted for in the GUSD Fund 10 and for reporting purposes, is combined with all the payroll clearing activity in fund 78. Budget amounts are updated throughout the year to include changes from the updated SELPA funding model and other payroll calculations and estimates.

SECTION II

SACS

FORMS

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		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
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	G	G
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	G	G
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	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	58,269,881.91	1,105,874.00	59,375,755.91	60,840,189.00	1,105,188.00	61,945,377.00	4.3%
2) Federal Revenue		8100-8299	9,500.00	1,543,363.00	1,552,863.00	9,500.00	1,563,283.73	1,572,783.73	1.3%
3) Other State Revenue		8300-8599	1,059,816.00	7,247,270.00	8,307,086.00	1,047,401.00	6,917,081.00	7,964,482.00	-4.1%
4) Other Local Revenue		8600-8799	3,769,084.77	2,952,594.60	6,721,679.37	3,823,376.00	2,521,383.00	6,344,759.00	-5.6%
5) TOTAL, REVENUES			63,108,282.68	12,849,101.60	75,957,384.28	65,720,466.00	12,106,935.73	77,827,401.73	2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,778,751.88	6,434,775.80	29,213,527.68	23,040,193.81	6,128,161.21	29,168,355.02	-0.2%
2) Classified Salaries		2000-2999	10,245,342.96	8,884,503.40	19,129,846.36	10,816,244.60	8,805,816.51	19,622,061.11	2.6%
3) Employee Benefits		3000-3999	10,245,517.25	8,243,312.60	18,488,829.85	10,420,328.75	7,820,788.49	18,241,117.24	-1.3%
4) Books and Supplies		4000-4999	1,671,870.93	1,313,807.89	2,985,678.82	2,031,617.98	911,879.84	2,943,497.82	-1.4%
5) Services and Other Operating Expenditures		5000-5999	4,779,841.40	2,533,440.24	7,313,281.64	4,562,757.07	2,185,147.16	6,747,904.23	-7.7%
6) Capital Outlay		6000-6999	260,000.00	199,600.00	459,600.00	1,730,000.00	10,000.00	1,740,000.00	278.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	211,040.10	69,309.00	280,349.10	196,000.00	8,469.00	204,469.00	-27.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(351,228.54)	227,327.54	(123,901.00)	(351,228.54)	227,327.54	(123,901.00)	0.0%
9) TOTAL, EXPENDITURES			49,841,135.98	27,906,076.47	77,747,212.45	52,445,913.67	26,097,589.75	78,543,503.42	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,267,146.70	(15,056,974.87)	(1,789,828.17)	13,274,552.33	(13,990,654.02)	(716,101.69)	-60.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,139,427.56)	14,139,427.56	0.00	(13,920,060.08)	13,920,060.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,289,427.56)	14,139,427.56	(150,000.00)	(14,070,060.08)	13,920,060.08	(150,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,022,280.86)	(917,547.31)	(1,939,828.17)	(795,507.75)	(70,593.94)	(866,101.69)	-55.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,339,179.14	2,408,935.53	12,748,114.67	9,316,898.28	1,491,388.22	10,808,286.50	-15.2%
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)			10,339,179.14	2,408,935.53	12,748,114.67	9,316,898.28	1,491,388.22	10,808,286.50	-15.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,339,179.14	2,408,935.53	12,748,114.67	9,316,898.28	1,491,388.22	10,808,286.50	-15.2%
2) Ending Balance, June 30 (E + F1e)			9,316,898.28	1,491,388.22	10,808,286.50	8,521,390.53	1,420,794.28	9,942,184.81	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,491,388.22	1,491,388.22	0.00	1,420,794.28	1,420,794.28	-4.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,336,916.00	0.00	2,336,916.00	2,360,805.00	0.00	2,360,805.00	1.0%
Unassigned/Unappropriated Amount		9790	6,974,982.28	0.00	6,974,982.28	6,155,585.53	0.00	6,155,585.53	-11.7%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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)	
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			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,278,858.00	0.00	2,278,858.00	2,278,858.00	0.00	2,278,858.00	0.0%
Education Protection Account State Aid - Current Year		8012	650,940.00	0.00	650,940.00	650,800.00	0.00	650,800.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	168,449.00	0.00	168,449.00	168,449.00	0.00	168,449.00	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	44,845,659.00	0.00	44,845,659.00	46,863,714.00	0.00	46,863,714.00	4.5%
Unsecured Roll Taxes		8042	2,199,072.00	0.00	2,199,072.00	2,298,030.00	0.00	2,298,030.00	4.5%
Prior Years' Taxes		8043	166,025.27	0.00	166,025.27	40,000.00	0.00	40,000.00	-75.9%
Supplemental Taxes		8044	19.64	0.00	19.64	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,960,859.00	0.00	7,960,859.00	8,540,338.00	0.00	8,540,338.00	7.3%
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			58,269,881.91	0.00	58,269,881.91	60,840,189.00	0.00	60,840,189.00	4.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,105,874.00	1,105,874.00	0.00	1,105,188.00	1,105,188.00	-0.1%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			58,269,881.91	1,105,874.00	59,375,755.91	60,840,189.00	1,105,188.00	61,945,377.00	4.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	785,485.00	785,485.00	0.00	802,692.73	802,692.73	2.2%
Special Education Discretionary Grants		8182	0.00	81,097.00	81,097.00	0.00	83,810.00	83,810.00	3.3%
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	9,500.00	0.00	9,500.00	9,500.00	0.00	9,500.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		478,116.00	478,116.00		478,116.00	478,116.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		88,403.00	88,403.00		88,403.00	88,403.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

DescriptionResource CodesObject 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)	
Title III, English Learner Program	4203	8290		75,936.00	75,936.00		75,936.00	75,936.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		34,326.00	34,326.00		34,326.00	34,326.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,500.00	1,543,363.00	1,552,863.00	9,500.00	1,563,283.73	1,572,783.73	1.3%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	120,000.00	0.00	120,000.00	120,000.00	0.00	120,000.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	644,816.00	276,832.00	921,648.00	632,401.00	271,502.00	903,903.00	-1.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		2,119,649.00	2,119,649.00		2,119,649.00	2,119,649.00	0.0%
After School Education and Safety (ASES)	6010	8590		559,359.00	559,359.00		513,726.00	513,726.00	-8.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		480,102.00	480,102.00		480,102.00	480,102.00	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	295,000.00	3,811,328.00	4,106,328.00	295,000.00	3,532,102.00	3,827,102.00	-6.8%
TOTAL, OTHER STATE REVENUE			1,059,816.00	7,247,270.00	8,307,086.00	1,047,401.00	6,917,081.00	7,964,482.00	-4.1%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	821,705.00	0.00	821,705.00	821,705.00	0.00	821,705.00	0.0%
Interest		8660	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

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)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,597,379.77	1,224,305.60	3,821,685.37	2,651,671.00	738,751.00	3,390,422.00	-11.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,728,289.00	1,728,289.00		1,782,632.00	1,782,632.00	3.1%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,769,084.77	2,952,594.60	6,721,679.37	3,823,376.00	2,521,383.00	6,344,759.00	-5.6%
TOTAL, REVENUES			63,108,282.68	12,849,101.60	75,957,384.28	65,720,466.00	12,106,935.73	77,827,401.73	2.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,737,010.80	4,925,996.48	24,663,007.28	19,649,776.67	4,661,599.58	24,311,376.25	-1.4%
Certificated Pupil Support Salaries		1200	657,877.86	1,112,977.79	1,770,855.65	749,870.86	1,072,383.13	1,822,253.99	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,374,563.22	288,311.41	2,662,874.63	2,640,546.28	394,178.50	3,034,724.78	14.0%
Other Certificated Salaries		1900	9,300.00	107,490.12	116,790.12	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			22,778,751.88	6,434,775.80	29,213,527.68	23,040,193.81	6,128,161.21	29,168,355.02	-0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,272,339.17	4,234,873.27	6,507,212.44	2,142,041.68	4,390,536.89	6,532,578.57	0.4%
Classified Support Salaries		2200	3,410,215.77	1,196,837.41	4,607,053.18	3,678,374.07	1,250,313.19	4,928,687.26	7.0%
Classified Supervisors' and Administrators' Salaries		2300	393,802.04	469,476.79	863,278.83	379,289.81	458,126.27	837,416.08	-3.0%
Clerical, Technical and Office Salaries		2400	2,893,386.70	674,673.77	3,568,060.47	2,852,241.12	642,553.86	3,494,794.98	-2.1%
Other Classified Salaries		2900	1,275,599.28	2,308,642.16	3,584,241.44	1,764,297.92	2,064,286.30	3,828,584.22	6.8%
TOTAL, CLASSIFIED SALARIES			10,245,342.96	8,884,503.40	19,129,846.36	10,816,244.60	8,805,816.51	19,622,061.11	2.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,419,886.70	4,315,910.07	8,735,796.77	4,409,633.07	4,006,046.91	8,415,679.98	-3.7%
PERS		3201-3202	2,676,992.50	2,191,286.88	4,868,279.38	2,775,677.04	2,162,741.24	4,938,418.28	1.4%
OASDI/Medicare/Alternative		3301-3302	1,062,724.07	730,720.96	1,793,445.03	1,109,565.99	734,333.41	1,843,899.40	2.8%
Health and Welfare Benefits		3401-3402	1,522,328.92	755,603.70	2,277,932.62	1,528,777.11	659,072.27	2,187,849.38	-4.0%
Unemployment Insurance		3501-3502	15,906.44	7,299.50	23,205.94	16,206.41	7,259.38	23,465.79	1.1%
Workers' Compensation		3601-3602	528,455.62	242,491.49	770,947.11	561,149.13	251,335.28	812,484.41	5.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,223.00	0.00	19,223.00	19,320.00	0.00	19,320.00	0.5%
TOTAL, EMPLOYEE BENEFITS			10,245,517.25	8,243,312.60	18,488,829.85	10,420,328.75	7,820,788.49	18,241,117.24	-1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	784,400.63	784,400.63	0.00	345,730.58	345,730.58	-55.9%
Books and Other Reference Materials		4200	0.00	3,700.00	3,700.00	0.00	3,700.00	3,700.00	0.0%
Materials and Supplies		4300	1,514,718.93	431,607.26	1,946,326.19	1,730,315.98	397,650.54	2,127,966.52	9.3%
Noncapitalized Equipment		4400	157,152.00	94,100.00	251,252.00	301,302.00	164,798.72	466,100.72	85.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,671,870.93	1,313,807.89	2,985,678.82	2,031,617.98	911,879.84	2,943,497.82	-1.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	72,977.45	46,136.12	119,113.57	168,828.00	31,848.00	200,676.00	68.5%
Dues and Memberships		5300	88,505.40	0.00	88,505.40	103,280.41	0.00	103,280.41	16.7%
Insurance		5400 - 5450	581,800.32	7,150.00	588,950.32	630,000.00	8,000.00	638,000.00	8.3%
Operations and Housekeeping Services		5500	1,125,715.00	0.00	1,125,715.00	1,110,715.00	0.00	1,110,715.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	169,500.00	55,700.00	225,200.00	205,400.00	123,500.00	328,900.00	46.0%
Transfers of Direct Costs		5710	(11,000.00)	11,000.00	0.00	(1,000.00)	1,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(181,450.00)	0.00	(181,450.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,778,346.23	2,412,974.12	5,191,320.35	2,190,086.66	2,020,319.16	4,210,405.82	-18.9%
Communications		5900	155,447.00	480.00	155,927.00	155,447.00	480.00	155,927.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,779,841.40	2,533,440.24	7,313,281.64	4,562,757.07	2,185,147.16	6,747,904.23	-7.7%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	150,000.00	150,000.00	1,500,000.00	10,000.00	1,510,000.00	906.7%
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	248,000.00	49,600.00	297,600.00	218,000.00	0.00	218,000.00	-26.7%
Equipment Replacement		6500	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			260,000.00	199,600.00	459,600.00	1,730,000.00	10,000.00	1,740,000.00	278.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	69,309.00	69,309.00	0.00	8,469.00	8,469.00	-87.8%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	46,500.00	0.00	46,500.00	104,000.00	0.00	104,000.00	123.7%
Other Debt Service - Principal		7439	164,540.10	0.00	164,540.10	92,000.00	0.00	92,000.00	-44.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			211,040.10	69,309.00	280,349.10	196,000.00	8,469.00	204,469.00	-27.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(227,327.54)	227,327.54	0.00	(227,327.54)	227,327.54	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(123,901.00)	0.00	(123,901.00)	(123,901.00)	0.00	(123,901.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(351,228.54)	227,327.54	(123,901.00)	(351,228.54)	227,327.54	(123,901.00)	0.0%
TOTAL, EXPENDITURES			49,841,135.98	27,906,076.47	77,747,212.45	52,445,913.67	26,097,589.75	78,543,503.42	1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,139,427.56)	14,139,427.56	0.00	(13,920,060.08)	13,920,060.08	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,139,427.56)	14,139,427.56	0.00	(13,920,060.08)	13,920,060.08	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(14,289,427.56)	14,139,427.56	(150,000.00)	(14,070,060.08)	13,920,060.08	(150,000.00)	0.0%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	58,269,881.91	1,105,874.00	59,375,755.91	60,840,189.00	1,105,188.00	61,945,377.00	4.3%
2) Federal Revenue		8100-8299	9,500.00	1,543,363.00	1,552,863.00	9,500.00	1,563,283.73	1,572,783.73	1.3%
3) Other State Revenue		8300-8599	1,059,816.00	7,247,270.00	8,307,086.00	1,047,401.00	6,917,081.00	7,964,482.00	-4.1%
4) Other Local Revenue		8600-8799	3,769,084.77	2,952,594.60	6,721,679.37	3,823,376.00	2,521,383.00	6,344,759.00	-5.6%
5) TOTAL, REVENUES			63,108,282.68	12,849,101.60	75,957,384.28	65,720,466.00	12,106,935.73	77,827,401.73	2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	31,644,763.88	20,122,632.41	51,767,396.29	32,177,554.76	18,580,822.34	50,758,377.10	-1.9%
2) Instruction - Related Services	2000-2999		5,035,429.17	2,193,241.78	7,228,670.95	5,010,998.28	2,097,348.06	7,108,346.34	-1.7%
3) Pupil Services	3000-3999		3,603,347.86	2,792,943.58	6,396,291.44	4,307,558.91	2,843,419.25	7,150,978.16	11.8%
4) Ancillary Services	4000-4999		0.00	978.09	978.09	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		67,017.09	0.00	67,017.09	73,789.62	0.00	73,789.62	10.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,086,695.15	405,627.70	5,492,322.85	4,949,162.72	441,298.13	5,390,460.85	-1.9%
8) Plant Services	8000-8999		4,192,842.73	2,321,343.91	6,514,186.64	5,730,849.38	2,126,232.97	7,857,082.35	20.6%
9) Other Outgo	9000-9999		211,040.10	69,309.00	280,349.10	196,000.00	8,469.00	204,469.00	-27.1%
10) TOTAL, EXPENDITURES			49,841,135.98	27,906,076.47	77,747,212.45	52,445,913.67	26,097,589.75	78,543,503.42	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,267,146.70	(15,056,974.87)	(1,789,828.17)	13,274,552.33	(13,990,654.02)	(716,101.69)	-60.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(14,139,427.56)	14,139,427.56	0.00	(13,920,060.08)	13,920,060.08	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,289,427.56)	14,139,427.56	(150,000.00)	(14,070,060.08)	13,920,060.08	(150,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,022,280.86)	(917,547.31)	(1,939,828.17)	(795,507.75)	(70,593.94)	(866,101.69)	-55.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		10,339,179.14	2,408,935.53	12,748,114.67	9,316,898.28	1,491,388.22	10,808,286.50	-15.2%
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)			10,339,179.14	2,408,935.53	12,748,114.67	9,316,898.28	1,491,388.22	10,808,286.50	-15.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,339,179.14	2,408,935.53	12,748,114.67	9,316,898.28	1,491,388.22	10,808,286.50	-15.2%
2) Ending Balance, June 30 (E + F1e)			9,316,898.28	1,491,388.22	10,808,286.50	8,521,390.53	1,420,794.28	9,942,184.81	-8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	1,491,388.22	1,491,388.22	0.00	1,420,794.28	1,420,794.28	-4.7%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		2,336,916.00	0.00	2,336,916.00	2,360,805.00	0.00	2,360,805.00	1.0%
Unassigned/Unappropriated Amount	9790		6,974,982.28	0.00	6,974,982.28	6,155,585.53	0.00	6,155,585.53	-11.7%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6266	Educator Effectiveness, FY 2021-22	188,537.26	125,128.71
6300	Lottery: Instructional Materials	770,997.19	687,774.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	36,465.86	36,465.86
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KiT Funds	2,459.91	2,459.91
7311	Classified School Employee Professional Development Block Grant	29,683.00	29,683.00
7415	Classified School Employee Summer Assistance Program	10,330.85	873.44
7810	Other Restricted State	32,748.00	32,748.00
9010	Other Restricted Local	420,166.15	505,660.97
Total, Restricted Balance		1,491,388.22	1,420,794.28

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,500.00	143,000.00	-30.2%
5) TOTAL, REVENUES			201,500.00	143,000.00	-30.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	26,014.77	135,000.00	418.9%
5) Services and Other Operating Expenditures		5000-5999	314,473.21	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			340,487.98	135,000.00	318.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,987.98)	8,000.00	-105.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(138,987.98)	8,000.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,865.61	243,877.63	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,865.61	243,877.63	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,865.61	243,877.63	-36.3%
2) Ending Balance, June 30 (E + F1e)			243,877.63	251,877.63	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	243,877.63	251,877.63	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%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	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	193,500.00	135,000.00	-30.2%
TOTAL, REVENUES			201,500.00	143,000.00	-30.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	26,014.77	135,000.00	418.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,014.77	135,000.00	418.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	314,473.21	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			314,473.21	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			340,487.98	135,000.00	318.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,500.00	143,000.00	-30.2%
5) TOTAL, REVENUES			201,500.00	143,000.00	-30.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		340,487.98	135,000.00	-60.4%
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			340,487.98	135,000.00	-60.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,987.98)	8,000.00	-105.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(138,987.98)	8,000.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,865.61	243,877.63	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,865.61	243,877.63	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,865.61	243,877.63	-36.3%
2) Ending Balance, June 30 (E + F1e)			243,877.63	251,877.63	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	243,877.63	251,877.63	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%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	243,877.63	251,877.63
Total, Restricted Balance		243,877.63	251,877.63

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	729,722.00	725,650.00	-0.6%
4) Other Local Revenue		8600-8799	46,416.28	24,500.00	-47.2%
5) TOTAL, REVENUES			776,138.28	750,150.00	-3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	243,885.05	211,805.20	-13.2%
2) Classified Salaries		2000-2999	227,215.36	258,286.27	13.7%
3) Employee Benefits		3000-3999	196,493.25	189,191.61	-3.7%
4) Books and Supplies		4000-4999	161,289.14	70,689.14	-56.2%
5) Services and Other Operating Expenditures		5000-5999	60,478.35	46,078.35	-23.8%
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			889,361.15	776,050.57	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,222.87)	(25,900.57)	-77.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,222.87)	(25,900.57)	-77.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,024.32	157,801.45	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,024.32	157,801.45	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,024.32	157,801.45	-41.8%
2) Ending Balance, June 30 (E + F1e)			157,801.45	131,900.88	-16.4%
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	157,801.45	131,900.88	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	614,912.00	614,912.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	114,810.00	110,738.00	-3.5%
TOTAL, OTHER STATE REVENUE			729,722.00	725,650.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	7,500.00	7,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	38,916.28	17,000.00	-56.3%
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			46,416.28	24,500.00	-47.2%
TOTAL, REVENUES			776,138.28	750,150.00	-3.3%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	14,290.25	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,752.80	82,537.20	-18.9%
Other Certificated Salaries		1900	127,842.00	129,268.00	1.1%
TOTAL, CERTIFICATED SALARIES			243,885.05	211,805.20	-13.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	182,434.59	213,046.84	16.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,780.77	45,239.43	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			227,215.36	258,286.27	13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,886.67	47,687.43	-17.6%
PERS		3201-3202	70,852.37	79,207.80	11.8%
OASDI/Medicare/Alternative		3301-3302	22,241.68	24,359.73	9.5%
Health and Welfare Benefits		3401-3402	38,056.08	30,022.44	-21.1%
Unemployment Insurance		3501-3502	217.94	222.21	2.0%
Workers' Compensation		3601-3602	7,238.51	7,692.00	6.3%
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			196,493.25	189,191.61	-3.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	152,289.14	61,689.14	-59.5%
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			161,289.14	70,689.14	-56.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,478.35	46,078.35	-23.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,478.35	46,078.35	-23.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			889,361.15	776,050.57	-12.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	729,722.00	725,650.00	-0.6%
4) Other Local Revenue		8600-8799	46,416.28	24,500.00	-47.2%
5) TOTAL, REVENUES			776,138.28	750,150.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		140,839.34	108,822.59	-22.7%
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		748,521.81	667,227.98	-10.9%
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			889,361.15	776,050.57	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(113,222.87)	(25,900.57)	-77.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,222.87)	(25,900.57)	-77.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	271,024.32	157,801.45	-41.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			271,024.32	157,801.45	-41.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			271,024.32	157,801.45	-41.8%
2) Ending Balance, June 30 (E + F1e)			157,801.45	131,900.88	-16.4%
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	157,801.45	131,900.88	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7810	Other Restricted State	157,801.45	131,900.88
Total, Restricted Balance		157,801.45	131,900.88

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,422,089.00	1,422,089.00	0.0%
3) Other State Revenue		8300-8599	1,959,417.00	1,959,417.00	0.0%
4) Other Local Revenue		8600-8799	86,000.00	86,000.00	0.0%
5) TOTAL, REVENUES			3,467,506.00	3,467,506.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,229,748.58	1,300,643.96	5.8%
3) Employee Benefits		3000-3999	472,425.24	495,489.44	4.9%
4) Books and Supplies		4000-4999	1,394,500.00	1,112,376.00	-20.2%
5) Services and Other Operating Expenditures		5000-5999	86,302.04	86,302.04	0.0%
6) Capital Outlay		6000-6999	243,000.00	75,000.00	-69.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	123,901.00	123,901.00	0.0%
9) TOTAL, EXPENDITURES			3,549,876.86	3,193,712.44	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,370.86)	273,793.56	-432.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,370.86)	273,793.56	-432.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,257,756.26	4,175,385.40	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,257,756.26	4,175,385.40	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,257,756.26	4,175,385.40	-1.9%
2) Ending Balance, June 30 (E + F1e)			4,175,385.40	4,449,178.96	6.6%
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	4,175,385.40	4,449,178.96	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,422,089.00	1,422,089.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,422,089.00	1,422,089.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,959,417.00	1,959,417.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,959,417.00	1,959,417.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,000.00	6,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,000.00	86,000.00	0.0%
TOTAL, REVENUES			3,467,506.00	3,467,506.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,020,872.07	1,088,421.17	6.6%
Classified Supervisors' and Administrators' Salaries		2300	143,132.09	143,132.08	0.0%
Clerical, Technical and Office Salaries		2400	65,744.42	69,090.71	5.1%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,229,748.58	1,300,643.96	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	297,466.96	318,783.22	7.2%
OASDI/Medicare/Alternative		3301-3302	89,043.17	95,940.03	7.7%
Health and Welfare Benefits		3401-3402	65,999.71	58,430.28	-11.5%
Unemployment Insurance		3501-3502	581.94	627.15	7.8%
Workers' Compensation		3601-3602	19,333.46	21,708.76	12.3%
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			472,425.24	495,489.44	4.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	184,500.00	134,500.00	-27.1%
Noncapitalized Equipment		4400	145,000.00	145,000.00	0.0%
Food		4700	1,065,000.00	832,876.00	-21.8%
TOTAL, BOOKS AND SUPPLIES			1,394,500.00	1,112,376.00	-20.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	1,250.00	1,250.00	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	27,052.04	27,052.04	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	53,000.00	53,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,302.04	86,302.04	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	75,000.00	75,000.00	0.0%
Equipment Replacement		6500	168,000.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			243,000.00	75,000.00	-69.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	123,901.00	123,901.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			123,901.00	123,901.00	0.0%
TOTAL, EXPENDITURES			3,549,876.86	3,193,712.44	-10.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,422,089.00	1,422,089.00	0.0%
3) Other State Revenue		8300-8599	1,959,417.00	1,959,417.00	0.0%
4) Other Local Revenue		8600-8799	86,000.00	86,000.00	0.0%
5) TOTAL, REVENUES			3,467,506.00	3,467,506.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,425,975.86	3,069,811.44	-10.4%
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		123,901.00	123,901.00	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			3,549,876.86	3,193,712.44	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(82,370.86)	273,793.56	-432.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,370.86)	273,793.56	-432.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,257,756.26	4,175,385.40	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,257,756.26	4,175,385.40	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,257,756.26	4,175,385.40	-1.9%
2) Ending Balance, June 30 (E + F1e)			4,175,385.40	4,449,178.96	6.6%
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	4,175,385.40	4,449,178.96	6.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,175,385.40	4,449,178.96
Total, Restricted Balance		4,175,385.40	4,449,178.96

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	3,500.00	-30.0%
5) TOTAL, REVENUES			5,000.00	3,500.00	-30.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	235,000.00	208,000.00	-11.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,000.00	210,000.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(232,000.00)	(206,500.00)	-11.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	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			150,000.00	150,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,000.00)	(56,500.00)	-31.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,366.12	148,366.12	-35.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,366.12	148,366.12	-35.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,366.12	148,366.12	-35.6%
2) Ending Balance, June 30 (E + F1e)			148,366.12	91,866.12	-38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	148,366.12	91,866.12	-38.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	3,500.00	-30.0%
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			5,000.00	3,500.00	-30.0%
TOTAL, REVENUES			5,000.00	3,500.00	-30.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	235,000.00	208,000.00	-11.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,000.00	208,000.00	-11.5%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			237,000.00	210,000.00	-11.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	150,000.00	150,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	3,500.00	-30.0%
5) TOTAL, REVENUES			5,000.00	3,500.00	-30.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		237,000.00	210,000.00	-11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			237,000.00	210,000.00	-11.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(232,000.00)	(206,500.00)	-11.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	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			150,000.00	150,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,000.00)	(56,500.00)	-31.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	230,366.12	148,366.12	-35.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			230,366.12	148,366.12	-35.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,366.12	148,366.12	-35.6%
2) Ending Balance, June 30 (E + F1e)			148,366.12	91,866.12	-38.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	148,366.12	91,866.12	-38.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750,000.00	750,000.00	0.0%
5) TOTAL, REVENUES			750,000.00	750,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,702.02	85,306.11	20.7%
3) Employee Benefits		3000-3999	28,379.07	33,584.43	18.3%
4) Books and Supplies		4000-4999	9,697,224.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,626,450.00	0.00	-100.0%
6) Capital Outlay		6000-6999	20,467,115.00	11,892,090.00	-41.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,889,870.09	12,010,980.54	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,139,870.09)	(11,260,980.54)	-63.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	44,300,000.00	0.00	-100.0%
b) Uses		7630-7699	73,759.50	73,759.50	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,226,240.50	(73,759.50)	-100.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,086,370.41	(11,334,740.04)	-186.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,726,494.79	32,812,865.20	66.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,726,494.79	32,812,865.20	66.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,726,494.79	32,812,865.20	66.3%
2) Ending Balance, June 30 (E + F1e)			32,812,865.20	21,478,125.16	-34.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,812,865.20	21,478,125.16	-34.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	750,000.00	750,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750,000.00	750,000.00	0.0%
TOTAL, REVENUES			750,000.00	750,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	47,084.27	56,712.93	20.4%
Clerical, Technical and Office Salaries		2400	23,617.75	28,593.18	21.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			70,702.02	85,306.11	20.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,124.87	22,855.32	19.5%
OASDI/Medicare/Alternative		3301-3302	4,809.24	6,185.48	28.6%
Health and Welfare Benefits		3401-3402	3,325.00	3,075.00	-7.5%
Unemployment Insurance		3501-3502	32.67	41.17	26.0%
Workers' Compensation		3601-3602	1,087.29	1,427.46	31.3%
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			28,379.07	33,584.43	18.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	9,697,224.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,697,224.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	181,450.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,445,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,626,450.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,097,000.00	11,892,090.00	-26.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,370,115.00	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			20,467,115.00	11,892,090.00	-41.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,889,870.09	12,010,980.54	-62.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	44,300,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			44,300,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	73,759.50	73,759.50	0.0%
(d) TOTAL, USES			73,759.50	73,759.50	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			44,226,240.50	(73,759.50)	-100.2%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750,000.00	750,000.00	0.0%
5) TOTAL, REVENUES			750,000.00	750,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		31,889,870.09	12,010,980.54	-62.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,889,870.09	12,010,980.54	-62.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(31,139,870.09)	(11,260,980.54)	-63.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	44,300,000.00	0.00	-100.0%
b) Uses		7630-7699	73,759.50	73,759.50	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,226,240.50	(73,759.50)	-100.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,086,370.41	(11,334,740.04)	-186.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,726,494.79	32,812,865.20	66.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,726,494.79	32,812,865.20	66.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,726,494.79	32,812,865.20	66.3%
2) Ending Balance, June 30 (E + F1e)			32,812,865.20	21,478,125.16	-34.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,812,865.20	21,478,125.16	-34.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	32,812,865.20	21,478,125.16
Total, Restricted Balance		32,812,865.20	21,478,125.16

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,500.00	83,500.00	0.0%
5) TOTAL, REVENUES			83,500.00	83,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	85,000.00	85,000.00	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			85,000.00	85,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500.00)	(1,500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,500.00)	(1,500.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,675.35	189,175.35	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,675.35	189,175.35	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,675.35	189,175.35	-0.8%
2) Ending Balance, June 30 (E + F1e)			189,175.35	187,675.35	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,175.35	187,675.35	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	80,000.00	80,000.00	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			83,500.00	83,500.00	0.0%
TOTAL, REVENUES			83,500.00	83,500.00	0.0%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,000.00	80,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,000.00	85,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			85,000.00	85,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,500.00	83,500.00	0.0%
5) TOTAL, REVENUES			83,500.00	83,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		85,000.00	85,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			85,000.00	85,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,500.00)	(1,500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,500.00)	(1,500.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,675.35	189,175.35	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,675.35	189,175.35	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,675.35	189,175.35	-0.8%
2) Ending Balance, June 30 (E + F1e)			189,175.35	187,675.35	-0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	189,175.35	187,675.35	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	189,175.35	187,675.35
Total, Restricted Balance		189,175.35	187,675.35

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
B. EXPENSES					
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	250,000.00	250,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			250,000.00	250,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	64,529.02	64,529.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,529.02	64,529.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			64,529.02	64,529.02	0.0%
2) Ending Net Position, June 30 (E + F1e)			64,529.02	64,529.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	64,529.02	64,529.02	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	250,000.00	250,000.00	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%
TOTAL, OTHER LOCAL REVENUE			250,000.00	250,000.00	0.0%
TOTAL, REVENUES			250,000.00	250,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	250,000.00	250,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			250,000.00	250,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			250,000.00	250,000.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		250,000.00	250,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			250,000.00	250,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	64,529.02	64,529.02	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,529.02	64,529.02	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			64,529.02	64,529.02	0.0%
2) Ending Net Position, June 30 (E + F1e)			64,529.02	64,529.02	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	64,529.02	64,529.02	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,404.62	1,404.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,404.62	1,404.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,404.62	1,404.62	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,404.62	1,404.62	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,404.62	1,404.62	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,404.62	1,404.62	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,404.62	1,404.62	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,404.62	1,404.62	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,404.62	1,404.62	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,404.62	1,404.62	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	6,570,965.33	6,570,965.33	0.0%
3) TOTAL, ADDITIONS			6,570,965.33	6,570,965.33	0.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	6,335,408.33	6,335,408.33	0.0%
2) Funds Distributed for Others		7500	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			6,335,408.33	6,335,408.33	0.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			235,557.00	235,557.00	0.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,242,778.65	1,478,335.65	19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			1,242,778.65	1,478,335.65	19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			1,242,778.65	1,478,335.65	19.0%
2) Ending Net Position, June 30 (C + D1e)			1,478,335.65	1,713,892.65	15.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,478,335.65	1,713,892.65	15.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			0.00		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	0.00		
3) Due to Student Groups/Other Agencies		9620	0.00		
4) TOTAL, LIABILITIES			0.00		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	6,570,965.33	6,570,965.33	0.0%
TOTAL, ADDITIONS			6,570,965.33	6,570,965.33	0.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	6,335,408.33	6,335,408.33	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			6,335,408.33	6,335,408.33	0.0%

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,226.18	3,226.18	3,231.47	3,182.50	3,182.50	3,226.18
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,226.18	3,226.18	3,231.47	3,182.50	3,182.50	3,226.18
5. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,226.18	3,226.18	3,231.47	3,182.50	3,182.50	3,226.18
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA 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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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: Goleta Union School District, 401 N. Fairview Ave.,
Goleta, CA 93117

Date: May 23, 2025

Adoption Date: June 18, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Emily Zacarias

Title: Board Trustee - Clerk

Public Hearing:

Place: Goleta Union School District, 401 N.
Fairview Ave., Goleta, CA 93117

Date: May 28, 2025

Time: 6:30pm

Contact person for additional information on the budget reports:

Name: Conrad Tedeschi, CPA

Title: Assistant Superintendent

Telephone: (805) 681-1200 x2205

E-mail: ctedeschi@gusd.us

Criteria and Standards Review Summary

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

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
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
			06/18/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

GUSD participates in the SIPE JPA for workers compensation

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

Signed

Date of Meeting: 6/18/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Emily Zacarias

Title: Board Trustee - Clerk

For additional information on this certification, please contact:

Name: Conrad Tedeschi, CPA

Title: Assistant Superintendent

Telephone: (805) 681-1200 x2205

E-mail: ctedeschi@gusd.us

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	29,213,527.68	301	0.00	303	29,213,527.68	305	560,793.81		307	28,652,733.87	309
2000 - Classified Salaries	19,129,846.36	311	55,660.65	313	19,074,185.71	315	1,250,335.61		317	17,823,850.10	319
3000 - Employee Benefits	18,488,829.85	321	16,370.52	323	18,472,459.33	325	606,806.04		327	17,865,653.29	329
4000 - Books, Supplies Equip Replace. (6500)	2,997,678.82	331	0.00	333	2,997,678.82	335	423,300.00		337	2,574,378.82	339
5000 - Services . . . & 7300 - Indirect Costs	7,189,380.64	341	45,345.67	343	7,144,034.97	345	249,361.25		347	6,894,673.72	349
TOTAL					76,901,886.51	365			TOTAL	73,811,289.80	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	24,662,207.28	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,507,212.44	380
3. STRS.	3101 & 3102	7,183,200.66	382
4. PERS.	3201 & 3202	2,445,998.25	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,048,600.33	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,544,797.56	385
7. Unemployment Insurance.	3501 & 3502	16,220.28	390
8. Workers' Compensation Insurance.	3601 & 3602	538,844.62	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).		43,947,081.42	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		116,816.43	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		43,830,264.99	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.		59.38%	
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)		
2. Percentage spent by this district (Part II, Line 15)		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).		
5. Deficiency Amount (Part III, Line 3 times Line 4)		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

Budget, July 1
2025-26 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

42 69195 0000000
Form CEB
G8B5UKKJUM(2025-26)

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	29,168,355.02	301	0.00	303	29,168,355.02	305	550,343.23		307	28,618,011.79	309
2000 - Classified Salaries	19,622,061.11	311	57,372.34	313	19,564,688.77	315	1,459,904.64		317	18,104,784.13	319
3000 - Employee Benefits	18,241,117.24	321	16,417.28	323	18,224,699.96	325	681,997.29		327	17,542,702.67	329
4000 - Books, Supplies Equip Replace. (6500)	2,955,497.82	331	0.00	333	2,955,497.82	335	637,677.86		337	2,317,819.96	339
5000 - Services. . & 7300 - Indirect Costs	6,624,003.23	341	0.00	343	6,624,003.23	345	324,222.00		347	6,299,781.23	349
TOTAL					76,537,244.80	365	TOTAL			72,883,099.78	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	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS.	3101 & 3102	382
4. PERS.	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance.	3501 & 3502	390
8. Workers' Compensation Insurance.	3601 & 3602	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	43,342,303.21	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	104,116.27	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	43,238,186.94	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.	59.33%	
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)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	59.33%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	.67%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	72,883,099.78	
5. Deficiency Amount (Part III, Line 3 times Line 4)	488,316.77	

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

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	39,865,000.00		39,865,000.00		5,152,844.00	34,712,156.00	5,152,844.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	139,016.66		139,016.66	86,073.89	14,330.06	210,760.49	14,330.06
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	398,228.76		398,228.76		50,000.00	348,228.76	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	40,402,245.42	0.00	40,402,245.42	86,073.89	5,217,174.06	35,271,145.25	5,167,174.06
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Funds 01, 09, and 62			2024-25 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	77,897,212.45
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,811,022.35
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	67,017.09
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	459,600.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	211,040.10
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				887,657.19
D. Plus additional MOE expenditures:				
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	82,370.86
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)				75,280,903.77
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,226.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				23,334.38
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
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.)		71,025,477.10		21,976.52
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)		71,025,477.10		21,976.52
B. Required effort (Line A.2 times 90%)		63,922,929.39		19,778.87
C. Current year expenditures (Line I.E and Line II.B)		75,280,903.77		23,334.38
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%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
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) 2,824,966.18
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. _____
 - 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) 64,007,237.71

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) 4.41%

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.
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.

**Entry
required**

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) 4,689,769.02
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	278,676.13
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)	4,998,445.15
9. Carry-Forward Adjustment (Part IV, Line F)	523,084.55
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,521,529.70
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	51,587,396.29
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,228,670.95
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,311,691.44
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	978.09
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	67,017.09
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)	743,852.67
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)	152,602.16
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)	0.00
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)	6,040,510.51
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)	0.00
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)	340,487.98
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	889,361.15
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,117,975.86
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)	75,480,544.19
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.62%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.32%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	4,998,445.15
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(59,748.77)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.85%) times Part III, Line B19); zero if negative	523,084.55
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.21%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	523,084.55
E. Optional allocation of negative carry-forward adjustment over more than one year	
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	523,084.55

Approved
indirect
cost rate: 5.85%

Highest
rate used
in any
program: 6.21%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,289,975.10	192,463.54	5.85%
01	4035	86,635.00	1,768.00	2.04%
01	4127	33,639.00	687.00	2.04%
01	4203	71,494.00	4,442.00	6.21%
01	6010	531,392.00	27,967.00	5.26%
13	5310	2,117,975.86	123,901.00	5.85%

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		611,465.19	611,465.19
2. State Lottery Revenue	8560	644,816.00		276,832.00	921,648.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
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)		644,816.00	0.00	888,297.19	1,533,113.19
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	527,409.39		0.00	527,409.39
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	117,406.61		0.00	117,406.61
4. Books and Supplies	4000-4999	0.00		117,300.00	117,300.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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	0.00		0.00	0.00
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)		644,816.00	0.00	117,300.00	762,116.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	770,997.19	770,997.19
D. COMMENTS:					

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.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	60,840,189.00	4.28%	63,446,163.00	4.29%	66,169,406.00
2. Federal Revenues	8100-8299	9,500.00	0.00%	9,500.00	0.00%	9,500.00
3. Other State Revenues	8300-8599	1,047,401.00	0.00%	1,047,401.00	0.00%	1,047,401.00
4. Other Local Revenues	8600-8799	3,823,376.00	1.31%	3,873,376.00	1.29%	3,923,376.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(13,920,060.08)	1.30%	(14,101,235.00)	0.92%	(14,231,251.00)
6. Total (Sum lines A1 thru A5c)		51,800,405.92	4.78%	54,275,205.00	4.87%	56,918,432.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,040,193.81		23,369,931.81
b. Step & Column Adjustment				329,738.00		313,579.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,040,193.81	1.43%	23,369,931.81	1.34%	23,683,510.81
2. Classified Salaries						
a. Base Salaries				10,816,244.60		11,035,140.60
b. Step & Column Adjustment				218,896.00		124,031.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,816,244.60	2.02%	11,035,140.60	1.12%	11,159,171.60
3. Employee Benefits	3000-3999	10,420,328.75	3.58%	10,793,778.00	2.74%	11,089,150.00
4. Books and Supplies	4000-4999	2,031,617.98	1.23%	2,056,618.00	1.22%	2,081,618.00
5. Services and Other Operating Expenditures	5000-5999	4,562,757.07	0.07%	4,565,757.00	-1.12%	4,514,757.00
6. Capital Outlay	6000-6999	1,730,000.00	-28.90%	1,230,000.00	0.00%	1,230,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	196,000.00	0.00%	196,000.00	0.00%	196,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(351,228.54)	0.00%	(351,228.54)	0.00%	(351,228.54)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,595,913.67	0.86%	53,045,996.87	1.33%	53,752,978.87
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(795,507.75)		1,229,208.13		3,165,453.13

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,316,898.28		8,521,390.53		9,750,598.66
2. Ending Fund Balance (Sum lines C and D1)		8,521,390.53		9,750,598.66		12,916,051.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,360,805.00		2,399,077.00		2,432,316.00
2. Unassigned/Unappropriated	9790	6,155,585.53		7,346,521.66		10,478,735.79
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,521,390.53		9,750,598.66		12,916,051.79
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,360,805.00		2,399,077.00		2,432,316.00
c. Unassigned/Unappropriated	9790	6,155,585.53		7,346,521.66		10,478,735.79
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		8,516,390.53		9,745,598.66		12,911,051.79
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Assumptions provided in district narrative.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	1,105,188.00	2.71%	1,135,188.00	3.52%	1,175,188.00
2. Federal Revenues	8100-8299	1,563,283.73	0.64%	1,573,284.00	0.64%	1,583,284.00
3. Other State Revenues	8300-8599	6,917,081.00	0.36%	6,942,081.00	0.36%	6,967,081.00
4. Other Local Revenues	8600-8799	2,521,383.00	0.00%	2,521,383.00	0.00%	2,521,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	13,920,060.08	1.30%	14,101,235.00	0.92%	14,231,255.00
6. Total (Sum lines A1 thru A5c)		26,026,995.81	0.95%	26,273,171.00	0.78%	26,478,191.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,128,161.21		6,239,024.21
b. Step & Column Adjustment				110,863.00		81,993.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,128,161.21	1.81%	6,239,024.21	1.31%	6,321,017.21
2. Classified Salaries						
a. Base Salaries				8,805,816.51		8,943,506.51
b. Step & Column Adjustment				137,690.00		77,272.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,805,816.51	1.56%	8,943,506.51	0.86%	9,020,778.51
3. Employee Benefits	3000-3999	7,820,788.49	2.37%	8,006,438.00	2.83%	8,233,163.00
4. Books and Supplies	4000-4999	911,879.84	1.64%	926,880.00	1.62%	941,880.00
5. Services and Other Operating Expenditures	5000-5999	2,185,147.16	0.00%	2,185,147.00	0.00%	2,185,147.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,469.00	0.00%	8,469.00	0.00%	8,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	227,327.54	0.00%	227,327.54	0.00%	227,327.54
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		26,097,589.75	1.72%	26,546,792.26	1.51%	26,947,782.26
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(70,593.94)		(273,621.26)		(469,591.26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,491,388.22		1,420,794.28		1,147,173.02
2. Ending Fund Balance (Sum lines C and D1)		1,420,794.28		1,147,173.02		677,581.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,420,794.28		1,157,938.02		699,111.76
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(10,765.00)		(21,530.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,420,794.28		1,147,173.02		677,581.76
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Explanations provided in district narrative.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	61,945,377.00	4.26%	64,581,351.00	4.28%	67,344,594.00
2. Federal Revenues	8100-8299	1,572,783.73	0.64%	1,582,784.00	0.63%	1,592,784.00
3. Other State Revenues	8300-8599	7,964,482.00	0.31%	7,989,482.00	0.31%	8,014,482.00
4. Other Local Revenues	8600-8799	6,344,759.00	0.79%	6,394,759.00	0.78%	6,444,759.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	4.00
6. Total (Sum lines A1 thru A5c)		77,827,401.73	3.50%	80,548,376.00	3.54%	83,396,623.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,168,355.02		29,608,956.02
b. Step & Column Adjustment				440,601.00		395,572.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,168,355.02	1.51%	29,608,956.02	1.34%	30,004,528.02
2. Classified Salaries						
a. Base Salaries				19,622,061.11		19,978,647.11
b. Step & Column Adjustment				356,586.00		201,303.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,622,061.11	1.82%	19,978,647.11	1.01%	20,179,950.11
3. Employee Benefits	3000-3999	18,241,117.24	3.07%	18,800,216.00	2.78%	19,322,313.00
4. Books and Supplies	4000-4999	2,943,497.82	1.36%	2,983,498.00	1.34%	3,023,498.00
5. Services and Other Operating Expenditures	5000-5999	6,747,904.23	0.04%	6,750,904.00	-0.76%	6,699,904.00
6. Capital Outlay	6000-6999	1,740,000.00	-28.74%	1,240,000.00	0.00%	1,240,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	204,469.00	0.00%	204,469.00	0.00%	204,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(123,901.00)	0.00%	(123,901.00)	0.00%	(123,901.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		78,693,503.42	1.14%	79,592,789.13	1.39%	80,700,761.13
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(866,101.69)		955,586.87		2,695,861.87

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,808,286.50		9,942,184.81		10,897,771.68
2. Ending Fund Balance (Sum lines C and D1)		9,942,184.81		10,897,771.68		13,593,633.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	1,420,794.28		1,157,938.02		699,111.76
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,360,805.00		2,399,077.00		2,432,316.00
2. Unassigned/Unappropriated	9790	6,155,585.53		7,335,756.66		10,457,205.79
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,942,184.81		10,897,771.68		13,593,633.55
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,360,805.00		2,399,077.00		2,432,316.00
c. Unassigned/Unappropriated	9790	6,155,585.53		7,346,521.66		10,478,735.79
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(10,765.00)		(21,530.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,516,390.53		9,734,833.66		12,889,521.79
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.82%		12.23%		15.97%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,182.50		3,192.00		3,206.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		78,693,503.42		79,592,789.13		80,700,761.13
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		78,693,503.42		79,592,789.13		80,700,761.13
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,360,805.10		2,387,783.67		2,421,022.83
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,360,805.10		2,387,783.67		2,421,022.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(181,450.00)	0.00	(123,901.00)				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	123,901.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					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	181,450.00	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	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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
53 TAX OVERRIDE FUND								
Expenditure Detail								

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				
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	181,450.00	(181,450.00)	123,901.00	(123,901.00)	150,000.00	150,000.00	0.00	0.00

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

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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	0.00	0.00	(123,901.00)				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	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	0.00	0.00	123,901.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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								
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
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					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	123,901.00	(123,901.00)	150,000.00	150,000.00		

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):	3,183	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	3,226	3,414		
Charter School	0			
Total ADA	3,226	3,414	N/A	Met
Second Prior Year (2023-24)				
District Regular	3,316	3,316		
Charter School	0			
Total ADA	3,316	3,316	0.0%	Met
First Prior Year (2024-25)				
District Regular	3,231	3,231		
Charter School		0		
Total ADA	3,231	3,231	0.0%	Met
Budget Year (2025-26)				
District Regular	3,226			
Charter School	0			
Total ADA	3,226			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	3,043	3,416		
Charter School	0	0		
Total Enrollment	3,043	3,416	N/A	Met
Second Prior Year (2023-24)				
District Regular	3,420	3,408		
Charter School	0	0		
Total Enrollment	3,420	3,408	0.4%	Met
First Prior Year (2024-25)				
District Regular	3,425	3,395		
Charter School		0		
Total Enrollment	3,425	3,395	0.9%	Met
Budget Year (2025-26)				
District Regular	3,350			
Charter School	0			
Total Enrollment	3,350			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	3,196	3,416	
Charter School		0	
Total ADA/Enrollment	3,196	3,416	93.6%
Second Prior Year (2023-24)			
District Regular	3,231	3,408	
Charter School	0	0	
Total ADA/Enrollment	3,231	3,408	94.8%
First Prior Year (2024-25)			
District Regular	3,226	3,395	
Charter School		0	
Total ADA/Enrollment	3,226	3,395	95.0%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	3,183	3,350		
Charter School	0	0		
Total ADA/Enrollment	3,183	3,350	95.0%	Met
1st Subsequent Year (2026-27)				
District Regular	3,192	3,360		
Charter School		0		
Total ADA/Enrollment	3,192	3,360	95.0%	Met
2nd Subsequent Year (2027-28)				
District Regular	3,206	3,375		
Charter School		0		
Total ADA/Enrollment	3,206	3,375	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,231.47	3,226.18		
b. Prior Year ADA (Funded)		3,231.47	3,226.18	0.00
c. Difference (Step 1a minus Step 1b)		(5.29)	(3,226.18)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.16%)	(100.00%)	0.00%
Step 2 - Change in Funding Level				
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%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		(.16%)	(100.00%)	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	55,340,083.91	57,910,531.00	60,752,715.00	63,762,913.00
Percent Change from Previous Year		4.64%	4.91%	4.95%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.64% to 5.64%	3.91% to 5.91%	3.95% to 5.95%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	58,269,881.91	60,840,189.00	63,577,997.50	66,438,986.49
District's Projected Change in LCFF Revenue:		4.41%	4.50%	4.50%
Basic Aid Standard		3.64% to 5.64%	3.91% to 5.91%	3.95% to 5.95%
Status:		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)

The changes are within the Basic Aid Standard range so the criteria is actually met.

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	45,378,327.05	50,571,421.87	89.7%
Second Prior Year (2023-24)	42,800,515.09	47,180,261.34	90.7%
First Prior Year (2024-25)	43,269,612.09	49,841,135.98	86.8%
Historical Average Ratio:			89.1%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	44,276,767.16	52,445,913.67	84.4%	Not Met
1st Subsequent Year (2026-27)	45,198,850.41	52,895,996.87	85.4%	Not Met
2nd Subsequent Year (2027-28)	45,931,832.41	53,602,978.87	85.7%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

GUSD will be spending \$1.5 million in 2025-26 on capital assets (relocatable classrooms), and \$1 million in 2026-27 and 2027-28. These capital expenditures push the percentage out of the standard range

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):	(.16%)	(100.00%)	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.16% to 9.84%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.16% to 4.84%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	1,552,863.00		
Budget Year (2025-26)	1,572,783.73	1.28%	No
1st Subsequent Year (2026-27)	1,582,784.00	.64%	Yes
2nd Subsequent Year (2027-28)	1,592,784.00	.63%	No

Explanation:
(required if Yes)

Federal revenues have been budgeted with a very small COLA in 2026-27 and 2027-28. Federal revenues are a significant risk area right now so larger growth projections would not be prudent.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	8,307,086.00		
Budget Year (2025-26)	7,964,482.00	(4.12%)	No
1st Subsequent Year (2026-27)	7,989,482.00	.31%	Yes
2nd Subsequent Year (2027-28)	8,014,482.00	.31%	No

Explanation:
(required if Yes)

The state budget situation is tenuous right now so very small, if any, growth projections have been made for future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	6,721,679.37		
Budget Year (2025-26)	6,344,759.00	(5.61%)	Yes
1st Subsequent Year (2026-27)	6,394,759.00	.79%	Yes
2nd Subsequent Year (2027-28)	6,444,759.00	.78%	No

Explanation:
(required if Yes)

Local revenues have been budgeted very conservatively in the current and future years as from one year to the next it is difficult to know what grants and other funding sources will be available.

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

First Prior Year (2024-25)	2,985,678.82		
Budget Year (2025-26)	2,943,497.82	(1.41%)	No
1st Subsequent Year (2026-27)	2,983,498.00	1.36%	Yes
2nd Subsequent Year (2027-28)	3,023,498.00	1.34%	No

Explanation:
(required if Yes)

Small growth projections are made for inflation, but are otherwise budgeted conservatively and are reviewed at First Interim.

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

First Prior Year (2024-25)	7,313,281.64		
Budget Year (2025-26)	6,747,904.23	(7.73%)	Yes
1st Subsequent Year (2026-27)	6,750,904.00	.04%	Yes
2nd Subsequent Year (2027-28)	6,699,904.00	(.76%)	No

Explanation:
(required if Yes)

A reduction has been made to the amounts budgeted for contracted professional services in Special Education with a slight increase in 2026-27.

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)	16,581,628.37		
Budget Year (2025-26)	15,882,024.73	(4.22%)	Met
1st Subsequent Year (2026-27)	15,967,025.00	.54%	Not Met
2nd Subsequent Year (2027-28)	16,052,025.00	.53%	Met

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

First Prior Year (2024-25)	10,298,960.46		
Budget Year (2025-26)	9,691,402.05	(5.90%)	Met
1st Subsequent Year (2026-27)	9,734,402.00	.44%	Not Met
2nd Subsequent Year (2027-28)	9,723,402.00	(.11%)	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)

Federal revenues have been budgeted with a very small COLA in 2026-27 and 2027-28. Federal revenues are a significant risk area right now so larger growth projections would not be prudent.

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

The state budget situation is tenuous right now so very small, if any, growth projections have been made for future years.

Explanation:
Other Local Revenue

Local revenues have been budgeted very conservatively in the current and future years as from one year to the next it is difficult to know what grants and other funding sources will be available.

(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)

Small growth projections are made for inflation, but are otherwise budgeted conservatively and are reviewed at First Interim.

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

A reduction has been made to the amounts budgeted for contracted professional services in Special Education with a slight increase in 2026-27.

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?

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

75,895,562.42

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

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

75,895,562.42

2,276,866.87

2,126,232.97

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

GUSD contributes to its Deferred Maintenance Account each year where maintenance expenditures are made. This will be evaluated at year end and for first interim to make sure that enough expenditures are left in Resource 8150 to satisfy the requirement.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,292,933.00	0.00	2,336,916.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	6,402,615.94	10,323,493.19	6,974,982.28
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)	8,695,548.94	10,323,493.19	9,311,898.28
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	76,431,085.20	74,954,984.36	77,897,212.45
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)	76,431,085.20	74,954,984.36	77,897,212.45
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.4%	13.8%	12.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.8%	4.6%	4.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(3,171,479.77)	50,721,421.87	6.3%	Not Met
Second Prior Year (2023-24)	1,621,521.59	47,330,261.34	N/A	Met
First Prior Year (2024-25)	(1,022,280.86)	49,991,135.98	2.0%	Met
Budget Year (2025-26) (Information only)	(795,507.75)	52,595,913.67		

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)

GUSD spent down balances and agreed on 5.5% salary increases which caused the deficit spending and the reduction in District reserves in 2022-23

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2022-23)	10,897,851.62	11,889,137.32	N/A		Met
Second Prior Year (2023-24)	7,152,460.47	8,717,657.55	N/A		Met
First Prior Year (2024-25)	7,016,459.92	10,339,179.14	N/A		Met
Budget Year (2025-26) (Information only)	9,316,898.28				

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2025-26)	9,425,418.00	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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,183	3,192	3,206
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	78,693,503.42	79,592,789.13	80,700,761.13
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	78,693,503.42	79,592,789.13	80,700,761.13

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,360,805.10	2,387,783.67	2,421,022.83
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	2,360,805.10	2,387,783.67	2,421,022.83

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
2,360,805.00	2,399,077.00	2,432,316.00
6,155,585.53	7,346,521.66	10,478,735.79
0.00	(10,765.00)	(21,530.00)
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	
8,516,390.53	9,734,833.66	12,889,521.79
10.82%	12.23%	15.97%
2,360,805.10	2,387,783.67	2,421,022.83
Met	Met	Met

District's Reserve Standard

(Section 10B, Line 7):

Status:

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(14,139,427.56)			
Budget Year (2025-26)	(13,920,060.08)	(219,367.48)	(1.6%)	Met
1st Subsequent Year (2026-27)	(14,101,235.00)	181,174.92	1.3%	Met
2nd Subsequent Year (2027-28)	(14,231,255.00)	130,020.00	.9%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	150,000.00			
Budget Year (2025-26)	150,000.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	150,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	150,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

Yes

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

GUSD will be using the unrestricted reserves of the Expanded Learning Opportunity program to purchase and install bathrooms at
La Patera School, relocatable classrooms at Mountain View and Hollister over the next three years. There is \$1.5 million budgeted for
2025-26 and \$1 million for each subsequent year doing one site each year.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

1. Does your district have long-term (multiyear) commitments?

(If No, skip item 2 and Sections S6B and S6C)

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	5	General Property taxes	\$49,707	162,208
Certificates of Participation				
General Obligation Bonds	30	Restricted Property Taxes	\$5,500,000	79,000,000
Supp Early Retirement Program	1	Unrestricted property taxes	48000	51,000
State School Building Loans				
Compensated Absences	n/a	Unrestricted and Restricted Funding sources	55,000	358,000

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

TOTAL:				79,571,208

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	49,707	113,214	113,214	113,214
Certificates of Participation				
General Obligation Bonds	5,150,643	5,150,643	5,150,643	5,150,643
Supp Early Retirement Program	513,557	48,000	51,000	0
State School Building Loans				
Compensated Absences	55,000	55,000	55,000	55,000

Other Long-term Commitments (continued):

Total Annual Payments:	5,768,907	5,366,857	5,369,857	5,318,857
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

0.00

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

0.00

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

0.00

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

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

5. OPEB Contributions

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

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

0.00

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

d. Number of retirees receiving OPEB benefits

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

0.00		

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)

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	227	225	225	225

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have not begun for the 2025-26 fiscal year

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from
prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

325,000

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

1,265,804	1,265,804	1,265,804
72.0%	72.0%	72.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
418,374	418,270	375,270
(5.2%)	0.0%	(10.3%)

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?

No	No	No
No	No	No

Certificated (Non-management) - Other

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

New SLP salary schedule will cost about \$11,000 out of restricted funds per year.

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	337	337	337	337

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

240,779

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

7. Amount included for any tentative salary schedule increases

0	0	0
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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

No	No	No
941,610	941,610	941,610
72.0%	72.0%	72.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
437,192	356,586	201,303
(18.0%)	(18.0%)	(43.0%)

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

NONE

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	27	27	27	27

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)

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

New Superintendent started 7/1/2024 and a new CBO will start 7/1/2025.

End of School District Budget Criteria and Standards Review