



Sonora Elementary School

**Adopted Budget
2025-2026**

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Wednesday, June 11, 2025



Sonora Elementary School

Budget Narrative 2025-2026

Introduction

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), Adopted Budget Report for Fiscal Year 2025-2026. It is to assist the public in understanding the information being reported on the SACS forms.

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

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2025-2026 through 2027-2028 specific to the Sonora Elementary School District.

Overview

Local Control Funding Formula or LCFF replaced revenue limits and most categorical program funding with base grants per pupil, plus supplemental funding provided via percentage "weights" for students that are not English language proficient, who are low-income families, or who are in foster care.

LCFF is not equal for every district. The formula begins with a base grant for each of the grade spans: K-3, 4-6, 7-8 and 9-12. Supplemental and Concentration Grants will be added to the base grants for districts that qualify. Both grants rely on the number of unduplicated count of English learners, low-income eligible students and foster youth. The Concentration Grant only is generated by districts having eligible students exceeding 55% of enrollment on a 3-year rolling average. Sonora Elementary School only qualified for the Supplemental Grant with an unduplicated count projected of 48.65%. This does not meet the 55% Unduplicated Pupil Count minimum to qualify for the Concentration Grant.

The LCFF is made up of property taxes and state aid. Once the entitlement is calculated, property taxes are subtracted, and the remainder is paid by the state. State aid is paid in monthly apportionments. During the times when the local property taxes decline, the state's proportional share of responsibility for pay of the LCFF entitlement increases.

Assumptions Narrative – 2025–26 Adopted Budget

The 2025–26 Adopted Budget for Sonora Elementary School District reflects a combination of state budget planning factors from the Governor’s May Revision and local considerations, including the latest data from the Tuolumne County Superintendent of Schools and negotiated labor agreements. The budget prioritizes fiscal stability while remaining responsive to enrollment, staffing, and economic uncertainty.

The Governor’s May Revision reduced the 2025–26 statutory cost-of-living adjustment (COLA) to 2.30%, and this COLA has been applied to the Local Control Funding Formula (LCFF) and most categorical programs. Proposition 98 is funded at \$114.6 billion statewide, and the operative test remains Test 1, which guarantees TK–14 education its fair share of the General Fund. The district’s LCFF revenue has been calculated using this updated COLA and includes all applicable supplemental and concentration grant adjustments based on unduplicated pupil percentages.

Although the state proposes deferring \$1.8 billion in LCFF apportionments from June to July 2026, the district has reviewed its cash flow projections and determined that it will not need to pursue external borrowing. Unrestricted cash reserves are sufficient to maintain operations without interruption during the deferral period.

ADA and enrollment projections are based on the 2024–25 P-2 reporting period and apply the three-year averaging method where eligible. The district is continuing to experience slight enrollment decline, which has been factored into staffing and program planning. In line with state policy, Sonora Elementary is preparing for the required 1:10 adult-to-student ratio in Transitional Kindergarten classrooms effective July 1, 2025, and has accounted for these staffing needs in the 2025–26 projections.

On the labor side, a 1% salary increase and an increase in the district’s health and welfare contribution from \$10,000 to \$11,400 were ratified by the Sonora Elementary Teachers Association (SETA). Though the governing board will formally approve the tentative agreement on the same date as budget adoption, these changes have been included in the Adopted Budget based on the ratified status and existing agreement. The same terms are extended to confidential and management employees under a “me too” clause. Classified negotiations with the SEEA unit have not yet begun and therefore are not included in the current year’s salary projections.

It is important to note that Special Education funding is administered by the Tuolumne County SELPA, and revenue is allocated at the county level. As such, Sonora Elementary does not budget AB 602 special education revenue directly. Expenditures for special education services provided through district staff are reflected in local restricted program budgets as appropriate.

The Arts, Music, and Instructional Materials Block Grant has expired, and no new one-time state block grants have been included in this budget pending further legislative action. Additionally, due to the ongoing uncertainty in federal funding and political leadership, the district has conservatively projected flat federal revenue for programs such as Title I, II, III, and IDEA. Any updates will be incorporated at First Interim once official allocations are available.

State-mandated employer contribution rates have been applied, including 19.10% for CalSTRS and 26.81% for CalPERS. The unemployment insurance rate remains at 0.05%. Lottery revenue is projected at \$191 per ADA for unrestricted use and \$82 per ADA under Proposition 20, which must be used for instructional materials.

Indirect costs have been applied based on the CDE-approved rate for 2025–26. The district continues to maintain reserves in excess of the 3% minimum required for economic uncertainty, consistent with guidance from Tuolumne County Office of Education and fiscal best practices for small single-school districts. No new capital projects are planned, and only restricted maintenance and deferred maintenance activities are budgeted at this time.

This Adopted Budget reflects Sonora Elementary School District’s commitment to sound financial planning, transparent accounting of labor costs, and preparation for state and federal funding variability in the year ahead.

Budget Development in a High-Risk State Budget Environment

In the development of the 2025–26 Adopted Budget, Sonora Elementary School District made careful distinctions between proposals included in the Governor’s May Revision and those deemed too uncertain to incorporate. According to School Services of California (SSC), several of the Governor’s ongoing K–12 education proposals were identified as “high risk”, including:

- The TK (Transitional Kindergarten) add-on increase for lowering adult-to-student ratios from 12:1 to 10:1
- Expansion of the Expanded Learning Opportunities Program (ELO-P)
- Other optional investments not yet finalized by the Legislature

SSC advised that these proposals should not be built into local budgets at this time due to the unresolved \$12 billion state budget shortfall and a \$4.6 billion decline in the Proposition 98 minimum guarantee from 2024–25 to 2025–26. Though fully funding the 2.30% COLA appears likely to survive negotiations, the TK add-on and ELO-P expansions remain subject to legislative revision, cost scrutiny, or complete removal.

As a result, Sonora Elementary did not include any new or expanded funding for TK or ELO-P in its 2025–26 projections. Staffing and compliance efforts for TK are maintained using current resources and conservative assumptions. Any changes approved in the final State Budget will be addressed through the 45-day budget revision window allowed under Education Code 42127(h).

This approach ensures the district remains agile while maintaining fiscal integrity amid uncertain state-level negotiations.

Budget Components

The District Budget is comprised of several funds. The General Fund, by far the largest and most significant fund. The General Fund is used to account for the day-to day operations of the District. The General Fund budget for fiscal year 2025-2026 is based on the LCFF funding from the adopted state budget.

The District’s General Fund is divided into two sections; Unrestricted funds and Restricted funds. Restricted funds are monies received by the District which are categorical in nature, i.e., they can only be used for the purpose prescribed by the funding agency.

The State and Federal governments provide additional funding for many special programs or projects. An example, special education funds are restricted. Special Education funds can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

Unrestricted funds are monies which are available for general use and are not restricted in their use. The District can spend unrestricted monies on whatever programs it chooses. Examples of unrestricted funds include the District’s LCFF appropriations, lottery revenue, and local revenue including rental and lease income.

In addition to the General Funds, the district has other special purpose funds. These funds are used to account for monies, which can only be spent on their designated purpose. The funds are designated as follows:

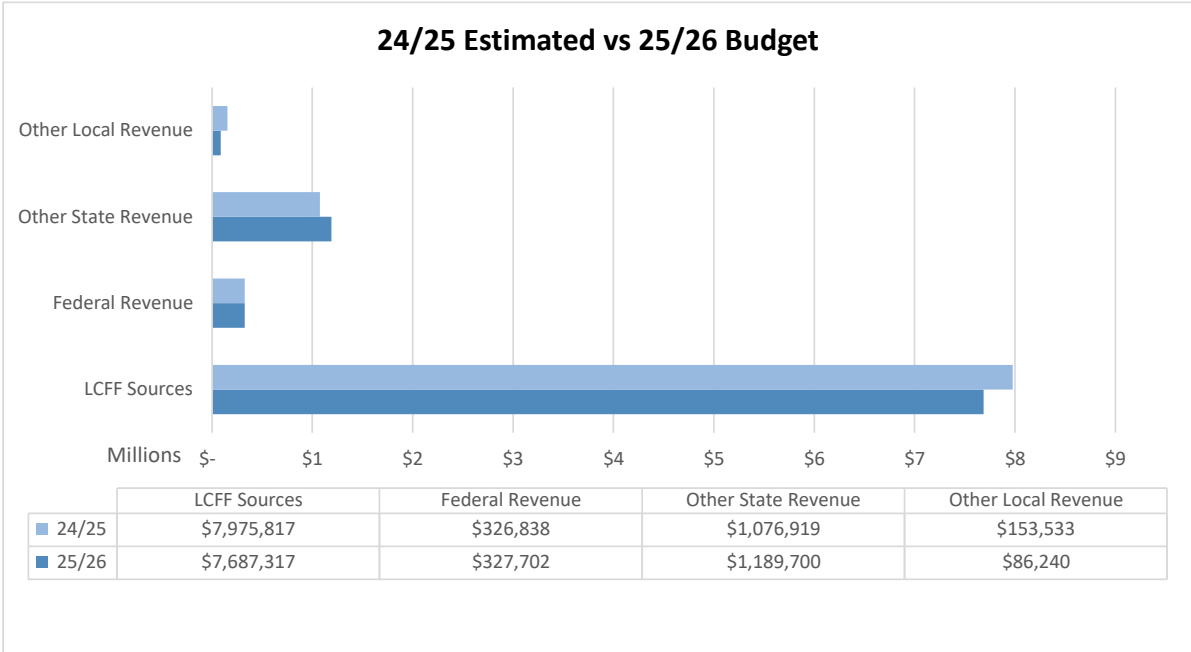
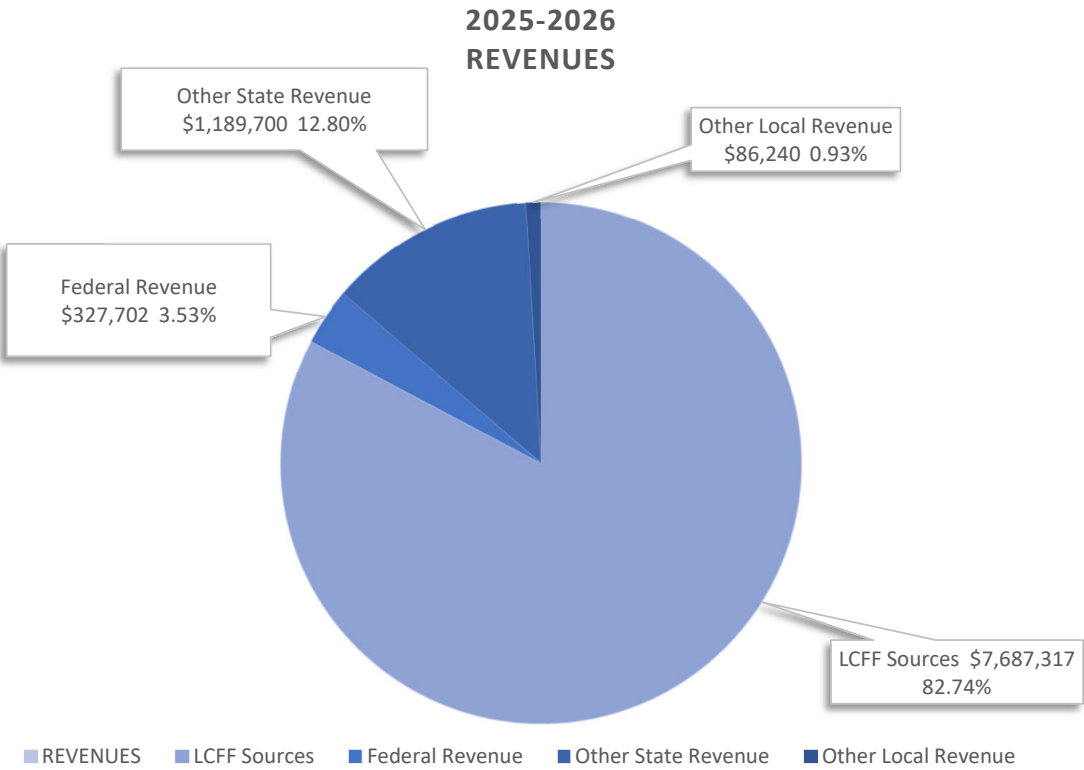
- Special Revenue Funds
 - o Child Nutrition, Fund 13
 - o Deferred Maintenance, Fund 14
 - o Special Reserve for Economic Uncertainties, Fund 17
- Capital Project Funds
 - o Capital Facilities Fund (Developer Fees), Fund 25
 - o Special Reserve for Capital Facilities Projects, Fund 40

Financial Report Information

The District’s Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District’s accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

General Fund Revenues

Total Revenue	Unrestricted	Restricted
\$ 9,290,959	\$ 7,909,496	\$ 1,381,463



LCFF Source - Object 8010-8099

Total Revenue	Unrestricted	Restricted
\$ 7,687,317	\$ 7,687,317	\$ -

LCFF revenue source represents majority of the total General Fund Revenues at 82.74%. It is the prime revenue component of the District's total revenue sources.

This represents the LCFF education funding including the Principal Apportionment (P2 Average Daily Attendance) and property taxes. There will continue to be a relation between the LCFF calculation and the amount of property taxes a district receives.

LCFF revenues are calculated using the FCMAT LCFF Calculator.

Sonora Elementary (72371) - 25.26 Adopted Budget	v.26.1b	5/15/2025	CY
LOCAL CONTROL FUNDING FORMULA	2025-26		
LCFF ENTITLEMENT CALCULATION			
Calculation Factors	COLA & Augmentation 2.30%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 48.65%
3PY Average	ADA	Base	Grade Span
Grades TK-3	273.24	\$ 10,256	\$ 1,067
Grades 4-6	213.43	10,411	1,013
Grades 7-8	130.59	10,719	1,043
Grades 9-12	-	12,423	323
Subtract Necessary Small School ADA and Funding	-	-	1,240
Total Base, Supplemental, and Concentration Grant	\$ 6,424,163	\$ 291,548	\$ 653,439
NSS Allowance	-	-	-
TOTAL BASE	617.26	\$ 6,424,163	\$ 291,548
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$ 30,730
Home-to-School Transportation (COLA added commencing 2023-24)			193,941
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (commencing 2022-23)	TK ADA	29.70	TK Add-on rate \$ 3,148.00
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF Entitlement Before Adjustments			\$ 7,687,317
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 7,687,317
Local Revenue (including RDA)			(3,798,471)
Gross State Aid			\$ 3,888,846
Education Protection Account Entitlement			(508,714)
Net State Aid			\$ 3,380,132

State Aid - Current Year	\$ 3,380,132.00
Education Protection Account State Aid - Current Year	\$ 508,713.92
State Aid - Prior Years	\$ -
Tax Relief Subventions	
Homeowners' Exemptions	\$ 25,195.86
Timber Yield Tax	\$ 826.06
Other Subventions/In-Lieu Taxes	\$ -
Tax Relief Subventions	
Secured Roll Taxes	\$ 3,213,372.37
Unsecured Roll Taxes	\$ 87,713.77
Prior Years' Taxes	\$ 1,915.80
Supplemental Taxes	\$ 101,274.75
Education Revenue Augmentation Fund (ERAF)	\$ 368,172.47
	\$ 7,687,317.00

Federal Revenues - Object 8100-8299

Total Revenue	Unrestricted	Restricted
\$ 327,702	\$ -	\$ 327,702

Federal Revenue represents 3.53% of the total General Fund revenues.

Forest Reserve Fund	\$ -
ESSA: Title I, Part A, Basic Low-Income and Neglected	\$ 276,582
ESSA: Title II, Part A, Supporting Effective Instruction	\$ 29,422
ESSA: Title IV, Part A SSAE	\$ 21,084
Other Federal	\$ 614
	<u>\$ 327,702</u>

Other State Revenue - Object 8300-8599

Total Revenue	Unrestricted	Restricted
\$ 1,189,700	\$ 135,939	\$ 1,053,761

Other State Revenue makes up 12.80% of the General Fund revenues.

Mandated Costs Reimbursements	\$ 23,119
Other State Revenue	\$ 61,513
Lottery - Unrestricted	\$ 112,820
ELOP- Expanded Learning Opportunities Program	\$ 316,636
Lottery - Instructional Materials	\$ 48,436
Mental Health Related Services	\$ 51,177
Special Education Early Intervention Preschool Grant	\$ 79,260
Proposition 28: Arts and Music in Schools	\$ 98,271
On-Behalf Pension Contributions	\$ 398,468
	<u>\$ 1,189,700</u>

The STRS on Behalf is driven by a calculation that is run with software and the expenses equals this offset. It is not a true revenue that we can spend, it is a STRS Creditable Compensation Calculation required by the state. You will see the large expense increase as well on the restricted side; they net to \$0.

Other Local Revenue - Object 8600-8799

Total Revenue	Unrestricted	Restricted
\$ 86,240	\$ 86,240	\$ -

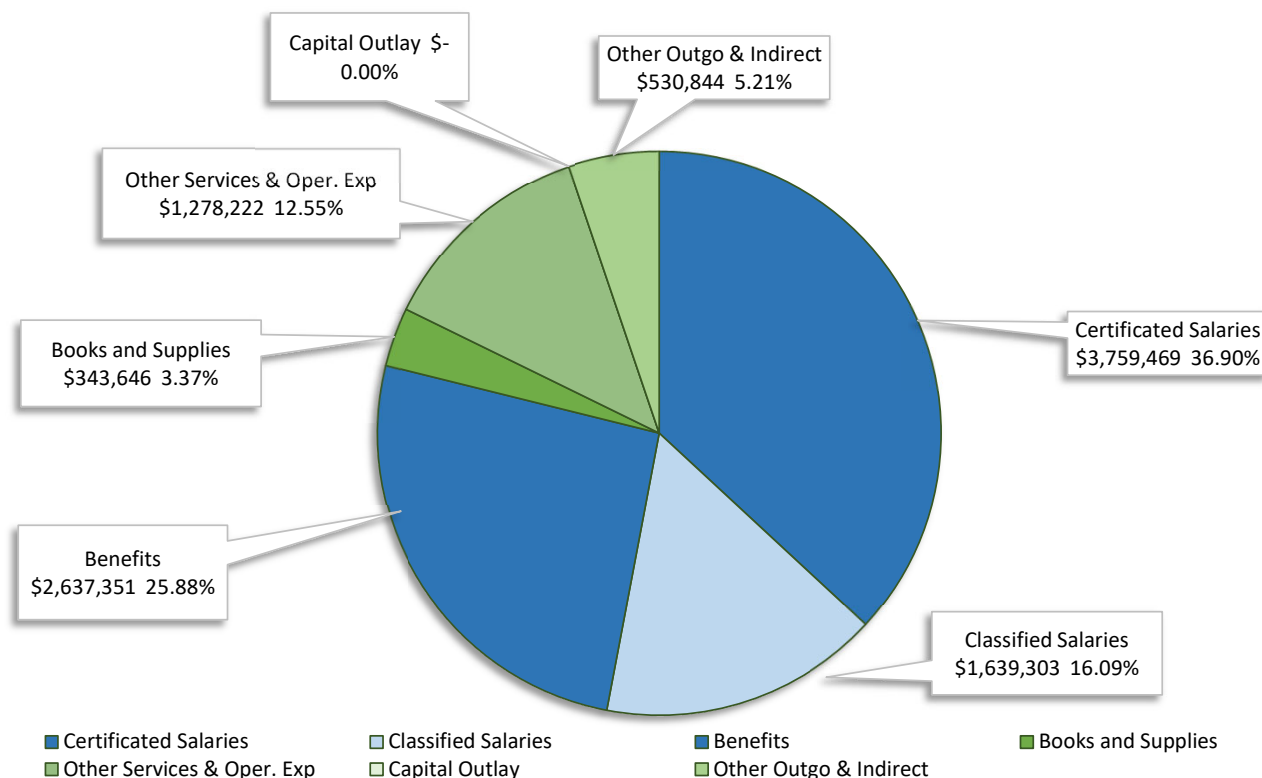
Other Local Revenue represents 0.93% of the total General Fund revenues.

Interest	\$ 75,000
Medical Admin Activity Program (MAA)	\$ 4,000
Other Local Revenue	\$ 7,240
	<u>\$ 86,240</u>

General Fund Expenditures

Total Expenditures	Unrestricted	Restricted
\$ 10,188,836	\$ 7,071,671	\$ 3,117,165

2025-2026 EXPENDITURES



Certificated Salaries - Object 1000-1999

Total Expenditures	Unrestricted	Restricted
\$ 3,759,469	\$ 3,281,615	\$ 477,855

Certificated salaries including administrative staff are positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 36.90% of the total General Fund expenditures.

Certificated Teachers' Salaries	\$ 3,198,046
Certificated Pupil Support Salaries	\$ 73,353
Certificated Supervisors' and Administrators' Salaries	\$ 488,071
	<u>\$ 3,759,469</u>

Classified Salaries - Object 2000-2999

Total Expenditures	Unrestricted	Restricted
\$ 1,639,303	\$ 1,036,778	\$ 602,525

Classified salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are School Secretaries, Health Aide, IT Clerk, Library Clerk, Paraprofessionals, Duty Aides, Maintenance and Operations staff, Bus Drivers, MOT Director, Chief Business Official, HR/Payroll, Accounting Specialist, and Executive Admin Assistant. Food service staff are paid with Fund 13, Child Nutrition Fund and excluded from the General Fund. Classified salaries represent 16.09% of the total General Fund expenditures.

Classified Instructional Salaries	\$ 643,780
Classified Support Salaries	\$ 255,632
Classified Supervisors' and Administrators' Salaries	\$ 183,520
Clerical, Technical and Office Salaries	\$ 408,954
Other Classified Salaries	\$ 147,416
	<u>\$ 1,639,303</u>

Employee Benefits - Object 3000-3999

Total Expenditures	Unrestricted	Restricted
\$ 2,637,351	\$ 1,716,475	\$ 920,876

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare. It is 25.88% of the total General Fund expenditures. The STRS on Behalf payments are included in STRS retirement. This is offset by revenue, so it is neutral to the budget though it does increase the total expenditures.

STRS	\$ 1,116,986
PERS	\$ 444,158
OASDI/Medicare/Alternative	\$ 181,383
Health and Welfare Benefits	\$ 752,820
Unemployment Insurance	\$ 3,299
Workers' Compensation	\$ 122,038
OPEB, Allocated	\$ 16,667
OPEB, Active Employees	\$ -
Other Employee Benefits	\$ -
	\$ 2,637,351

Books and Supplies - Object 4000-4999

Total Expenditures	Unrestricted	Restricted
\$ 343,646	\$ 124,523	\$ 219,124

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment. It is 3.37% of the total expenditures.

Approved Textbooks and Core Curricula Materials	\$ 69,000
Books and Other Reference Materials	\$ 58,750
Materials and Supplies	\$ 209,586
Noncapitalized Equipment	\$ -
Food	\$ 6,310
	\$ 343,646

Services and Other Oper. Exp. - Object 5000-5999

Total Expenditures	Unrestricted	Restricted
\$ 1,278,222	\$ 950,175	\$ 328,047

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures. It is 12.55% of the total expenditures.

Subagreements for Services	\$ 490,437
Travel and Conferences	\$ 21,291
Dues and Memberships	\$ 14,400
Insurance	\$ 12,934
Operations and Housekeeping Services	\$ 188,813
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$ 24,169
Transfers of Direct Costs	\$ -
Transfers of Direct Costs - Interfund	\$ -
Professional/Consulting Services and Operating Expenditures	\$ 512,321
Communications	\$ 13,857
	\$ 1,278,222

Capital Outlay - Object 6000-6999

Total Expenditures	Unrestricted	Restricted
\$ -	\$ -	\$ -

Services and Other Operating Expenditures account for expenses for land improvements, buildings, books and media for new school libraries, new and replacement equipment over \$5,000. It is 0.0% of the total expenditures.

Land	\$ -
Land Improvements	\$ -
Buildings and Improvements of Buildings	\$ -
Books and Media for New School Libraries or Major	\$ -
Equipment	\$ -
Equipment Replacement	\$ -
Lease Assets	\$ -
Subscription Assets	\$ -
	<u>\$ -</u>

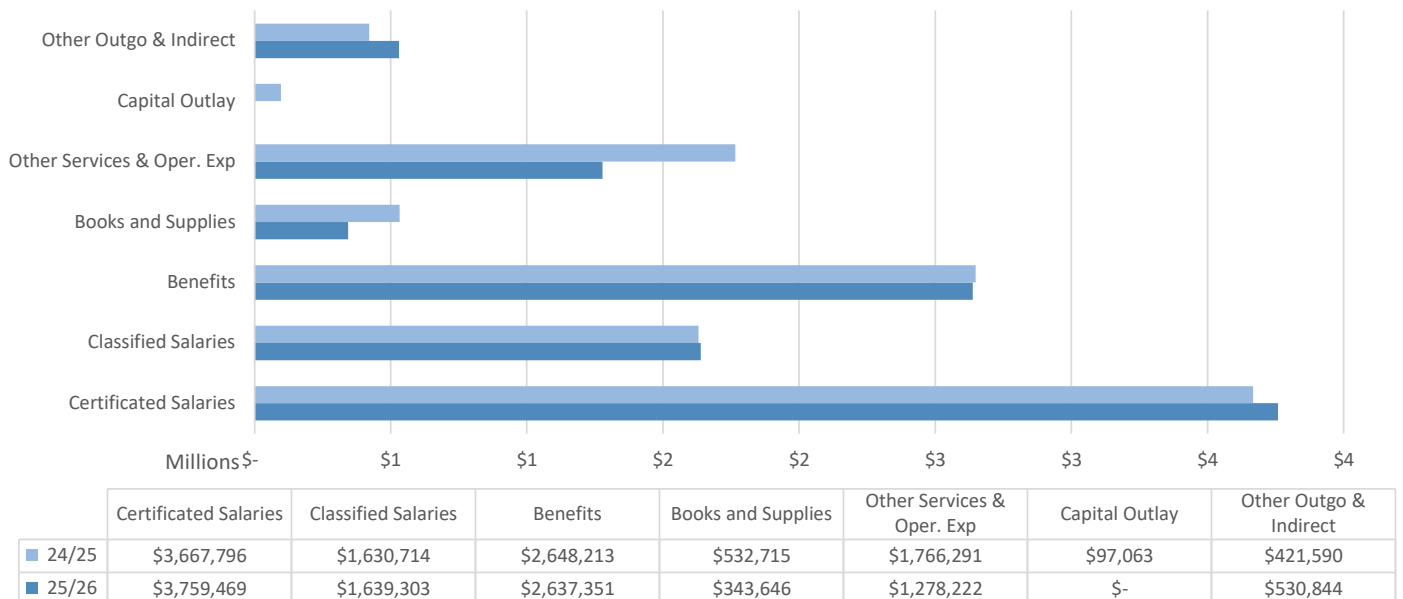
Other Outgo, Indirect Cost, Transfers - Object 7000-7999

Total Expenditures	Unrestricted	Restricted
\$ 530,844	\$ 100,478	\$ 430,366

Other Outgo is to account for payments sent to Tuolumne County Office of Education and other districts for special education transportation costs and the SELPA payments for excess special education costs. Debt service payments for principal and interest for current debt (COP, GoBond). Transfer of Indirect Costs is to account for the transfer of restricted funds to unrestricted funds as approved by CDE. Transfer Out is to account for the transfer to Fund 13, Child Nutrition Fund. These categories together is 5.21% of the total expenditures.

Payments to Districts or Charter Schools	\$ 121,502
Payments to County Offices	\$ 308,864
Debt Service - Interest	\$ 30,478
Other Debt Service - Principal	<u>\$ 70,000</u>
	\$ 530,844

23/24 Estimated Actuals vs 24/25 Budget

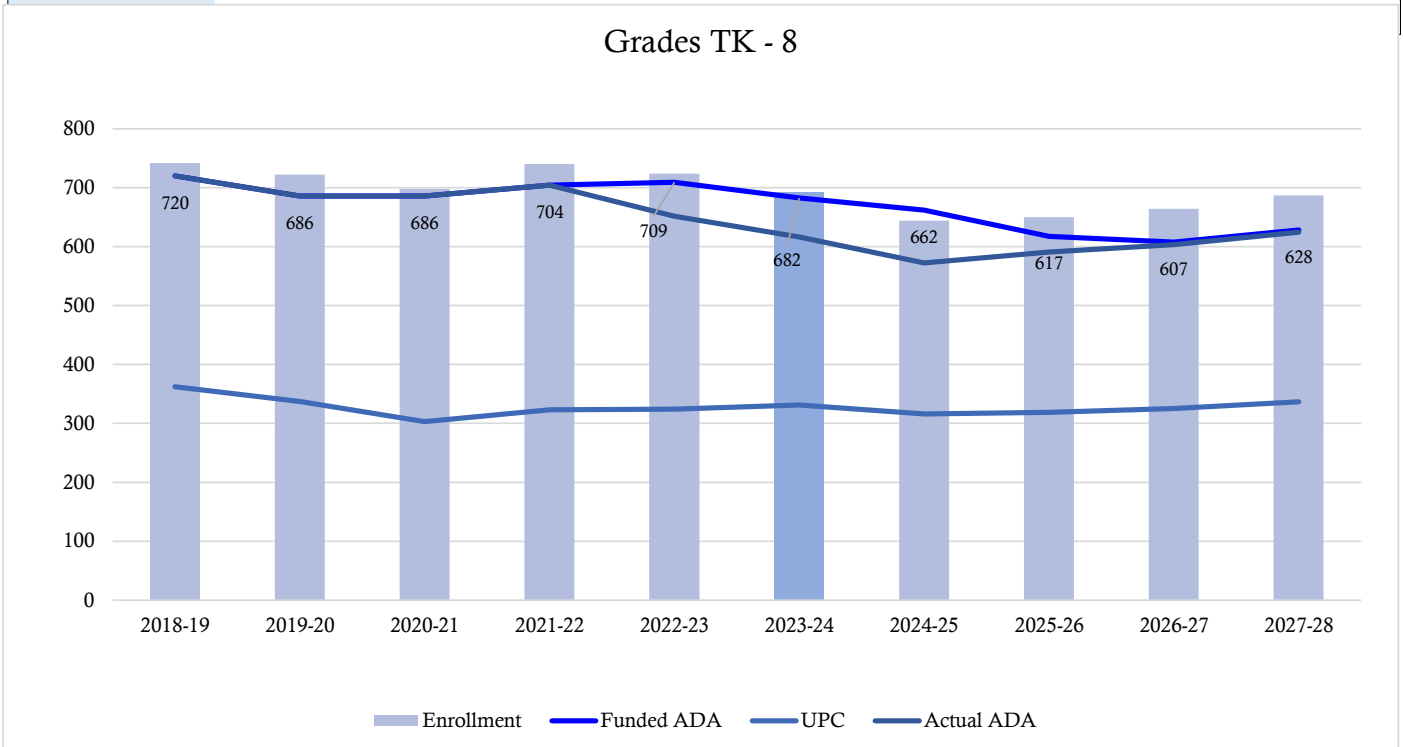


Enrollment-ADA

The district had been in declining enrollment over the recent years, however it is projected to increase. The enrollment projections are based on the natural grade progression model. This model takes the total number of students in each grade and naturally progresses them to the following grade in the following year. Matriculation of the graduating eight grade class is taken into consideration and an estimate of incoming transitional kindergarteners and kindergarteners is estimated. The average survival ratio was also factored in, which is a percentage of how many students transition from one grade to the next in the following year and remain. This model does not factor in any current political, economic, or demographic matters.

Funded ADA which is either greater of current year, prior year or 3-prior year average.

Grades TK-8 Historical										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Enrollment	742	722	698	740	724	693	644	650	664	687
Funded ADA	720	686	686	704	709	682	662	617	607	628
UPC	362	337	303	323	324	331	316	319	325	337
Actual ADA	720	686	686	704	651	616	572	591	603	624



Multi-Year Projections

The Multi-Year Projection, a required component of the Adopted Budget, demonstrates the requirement that the District will meet its financial obligations in the current and subsequent two years. The Multi-Year Projection also indicates the District's ability to maintain the required 4% reserve for economic uncertainties for the current and subsequent two years. The Multi-Year Projection for the 2024-2025 Budget utilizes Tuolumne County Office of Education Common Message, Fiscal Crisis Management Assistance Team's (FCMAT) LCFF calculator and Projection Pro. Enrollment and Average Daily Attendance is a major factor in multi-year projections.

SONORA ELEMENTARY SCHOOL DISTRICT

2025-2026 Adopted Budget Estimated Actuals vs Adopted Budget

Description	2023-2024 Estimated Actuals			2025-2026 Budget			Difference Combined
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
REVENUES							
LCFF Revenue	\$ 7,975,817	\$ -	\$ 7,975,817	\$ 7,687,317	\$ -	\$ 7,687,317	-3.6%
Federal Revenue	\$ 55,091	\$ 271,747	\$ 326,838	\$ -	\$ 327,702	\$ 327,702	0.3%
State Revenue	\$ 115,744	\$ 961,174	\$ 1,076,919	\$ 135,939	\$ 1,053,761	\$ 1,189,700	10.5%
Local Revenue	\$ 128,877	\$ 24,656	\$ 153,533	\$ 86,240	\$ -	\$ 86,240	-43.8%
Total Revenues	\$ 8,275,529	\$ 1,257,578	\$ 9,533,107	\$ 7,909,496	\$ 1,381,463	\$ 9,290,959	-2.5%
EXPENDITURES							
Certificated Salaries	\$ 2,980,586	\$ 687,210	\$ 3,667,796	\$ 3,281,615	\$ 477,855	\$ 3,759,469	2.5%
Classified Salaries	\$ 1,069,575	\$ 561,139	\$ 1,630,714	\$ 1,036,778	\$ 602,525	\$ 1,639,303	0.5%
Benefits	\$ 1,752,844	\$ 895,369	\$ 2,648,213	\$ 1,716,475	\$ 920,876	\$ 2,637,351	-0.4%
Books and Supplies	\$ 176,549	\$ 356,165	\$ 532,715	\$ 124,523	\$ 219,124	\$ 343,646	-35.5%
Other Services & Oper. Exp	\$ 1,130,854	\$ 635,437	\$ 1,766,291	\$ 950,175	\$ 328,047	\$ 1,278,222	-27.6%
Capital Outlay	\$ -	\$ 97,063	\$ 97,063	\$ -	\$ -	\$ -	-100.0%
Other Outgo	\$ 111,067	\$ 310,523	\$ 421,590	\$ 100,478	\$ 430,366	\$ 530,844	25.9%
Transfer of Indirect	\$ (144,437)	\$ 144,437	\$ -	\$ (138,373)	\$ 138,373	\$ -	0.0%
Other Financing Uses			\$ -			\$ -	0.0%
Transfers Out			\$ -			\$ -	0.0%
Total Expenditures	\$ 7,077,039	\$ 3,687,343	\$ 10,764,382	\$ 7,071,671	\$ 3,117,165	\$ 10,188,836	-5.3%
Excess / (Deficiency)	\$ 1,198,490	\$ (2,429,765)	\$ (1,231,275)	\$ 837,826	\$ (1,735,702)	\$ (897,877)	-27.1%
Contributions	\$ (1,457,673)	\$ 1,457,673	\$ -	\$ (1,728,043)	\$ 1,728,043	\$ -	0.0%
NET	\$ (259,183)	\$ (972,092)	\$ (1,231,275)	\$ (890,218)	\$ (7,659)	\$ (897,877)	27.1%
FUND BALANCE, RESERVES							
Beginning Balance	\$ 2,036,564	\$ 1,790,729	\$ 3,827,293	\$ 1,777,381	\$ 818,637	\$ 2,596,018	
Ending Balance	\$ 1,777,381	\$ 818,637	\$ 2,596,018	\$ 887,163	\$ 810,978	\$ 1,698,141	-34.6%
AVAILBLE RESERVES							
Restricted		\$ 818,637	\$ 818,637		\$ 810,978	\$ 810,978	-0.9%
Committed			\$ -			\$ -	
Assigned			\$ -			\$ -	
Reserve for Economic Uncertainties	\$ 1,777,381		\$ 1,777,381	\$ 887,163		\$ 887,163	-50.1%
Unassigned/Unappropriated			\$ -			\$ -	
Total - Fund Balance	\$ 1,777,381	\$ 818,637	\$ 2,596,018	\$ 887,163	\$ 810,978	\$ 1,698,141	-34.6%

Unassigned Reserve (including 4% REU)

16.51%

8.71%

SONORA ELEMENTARY SCHOOL DISTRICT
2025-2026 Adopted Budget
General Fund Multiyear Projection

Description	2025-2026			2026-2027			2027-2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF Revenue	\$ 7,687,317	\$ -	\$ 7,687,317	\$ 7,779,761	\$ -	\$ 7,779,761	\$ 8,321,052	\$ -	\$ 8,321,052
Federal Revenue	\$ -	\$ 327,702	\$ 327,702	\$ -	\$ 327,702	\$ 327,702	\$ -	\$ 327,702	\$ 327,702
State Revenue	\$ 135,939	\$ 1,053,761	\$ 1,189,700	\$ 139,953	\$ 1,072,705	\$ 1,212,657	\$ 145,375	\$ 1,093,523	\$ 1,238,898
Local Revenue	\$ 86,240	\$ -	\$ 86,240	\$ 84,904	\$ 30,000	\$ 114,904	\$ 83,067	\$ 30,000	\$ 113,067
Other Financing Sources									
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 7,909,496	\$ 1,381,463	\$ 9,290,959	\$ 8,004,618	\$ 1,430,407	\$ 9,435,025	\$ 8,549,494	\$ 1,451,225	\$ 10,000,719
EXPENDITURES									
Certificated Salaries	\$ 3,281,615	\$ 477,855	\$ 3,759,469	\$ 3,263,147	\$ 477,212	\$ 3,740,359	\$ 3,338,769	\$ 486,756	\$ 3,825,525
Classified Salaries	\$ 1,036,778	\$ 602,525	\$ 1,639,303	\$ 1,056,055	\$ 552,668	\$ 1,608,723	\$ 1,075,753	\$ 560,957	\$ 1,636,710
Benefits	\$ 1,716,475	\$ 920,876	\$ 2,637,351	\$ 1,720,892	\$ 892,625	\$ 2,613,516	\$ 1,756,202	\$ 903,431	\$ 2,659,633
Books and Supplies	\$ 124,523	\$ 219,124	\$ 343,646	\$ 124,523	\$ 162,460	\$ 286,983	\$ 124,523	\$ 42,455	\$ 166,978
Other Services & Oper. Exp	\$ 950,175	\$ 328,047	\$ 1,278,222	\$ 740,175	\$ 308,170	\$ 1,048,346	\$ 740,175	\$ 306,816	\$ 1,046,991
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 100,478	\$ 430,366	\$ 530,844	\$ 100,478	\$ 430,366	\$ 530,844	\$ 100,478	\$ 430,366	\$ 530,844
Transfer of Indirect	\$ (138,373)	\$ 138,373	\$ -	\$ (141,011)	\$ 141,011	\$ -	\$ (142,293)	\$ 142,293	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,071,671	\$ 3,117,165	\$ 10,188,836	\$ 6,864,258	\$ 2,964,512	\$ 9,828,770	\$ 6,993,606	\$ 2,873,075	\$ 9,866,681
Excess / (Deficiency)	\$ 837,826	\$ (1,735,702)	\$ (897,877)	\$ 1,140,360	\$ (1,534,105)	\$ (393,745)	\$ 1,555,888	\$ (1,421,850)	\$ 134,038
Contributions	\$ (1,728,043)	\$ 1,728,043	\$ -	\$ (1,747,918)	\$ 1,747,918	\$ -	\$ (1,772,971)	\$ 1,772,971	\$ -
NET	\$ (890,218)	\$ (7,659)	\$ (897,877)	\$ (607,558)	\$ 213,813	\$ (393,745)	\$ (217,083)	\$ 351,120	\$ 134,038
FUND BALANCE, RESERVES									
Beginning Balance	\$ 1,777,381	\$ 818,637	\$ 2,596,018	\$ 887,163	\$ 810,978	\$ 1,698,141	\$ 279,605	\$ 1,024,791	\$ 1,304,396
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 887,163	\$ 810,978	\$ 1,698,141	\$ 279,605	\$ 1,024,791	\$ 1,304,396	\$ 62,522	\$ 1,375,911	\$ 1,438,433
AVAILABLE RESERVES									
Restricted		\$ 810,978	\$ 810,978		\$ 1,024,791	\$ 1,024,791		\$ 1,375,911	\$ 1,375,911
Reserve for Economic Uncertainties	\$ 887,163		\$ 887,163	\$ 279,605		\$ 279,605	\$ 62,522		\$ 62,522
Unassigned/Unappropriated			\$ -			\$ -			\$ -
Total - Fund Balance	\$ 887,163	\$ 810,978	\$ 1,698,141	\$ 279,605	\$ 1,024,791	\$ 1,304,396	\$ 62,522	\$ 1,375,911	\$ 1,438,433

Unassigned Reserve (including 4% REU)

8.71%

2.84%

0.63%

SONORA ELEMENTARY SCHOOL DISTRICT

2025-2026 Adopted Budget

Financial Activity: All Funds

Description	General Fund (01)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Special Reserve for Non-Capital Outlay Projects Fund (17)	Capitol Facilities Fund (25)	Special Reserve for Capital Outlay Projects Fund (40)	Total
REVENUES							
General Purpose (LCFF) Revenues:							\$ -
State Aid & EPA	\$ 3,888,846	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,888,846
Property Taxes & Misc. Local	\$ 3,798,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,798,471
Total General Purpose	\$ 7,687,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,687,317
Federal Revenues	\$ 327,702	\$ 200,000					\$ 527,702
Other State Revenues	\$ 1,189,700	\$ 220,000					\$ 1,409,700
Other Local Revenues	\$ 86,240	\$ 5,467	\$ 2,360	\$ 13,002	\$ 78,772	\$ 118,702	\$ 304,544
TOTAL - REVENUES	\$ 9,290,959	\$ 425,467	\$ 2,360	\$ 13,002	\$ 78,772	\$ 118,702	\$ 9,929,262
EXPENDITURES							
Certificated Salaries	\$ 3,759,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,759,469
Classified Salaries	\$ 1,639,303	\$ 172,736	\$ -	\$ -	\$ -	\$ -	\$ 1,812,039
Employee Benefits (All)	\$ 2,637,351	\$ 86,713	\$ -	\$ -	\$ -	\$ -	\$ 2,724,064
Books & Supplies	\$ 343,646	\$ 199,537	\$ -	\$ -	\$ -	\$ -	\$ 543,183
Other Operating Expenses (Services)	\$ 1,278,222	\$ 3,520	\$ -	\$ -	\$ -	\$ -	\$ 1,281,742
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 530,844	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,844
Direct Support/Indirect Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - EXPENDITURES	\$ 10,188,836	\$ 462,506	\$ -	\$ -	\$ -	\$ -	\$ 10,651,342
EXCESS (DEFICIENCY)	\$ (897,877)	\$ (37,039)	\$ 2,360	\$ 13,002	\$ 78,772	\$ 118,702	\$ (722,079)
OTHER SOURCES/USES							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions to Restricted Programs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - OTHER SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE INCREASE	\$ (897,877)	\$ (37,039)	\$ 2,360	\$ 13,002	\$ 78,772	\$ 118,702	\$ (722,079)
FUND BALANCE							
Beginning Fund Balance	\$ 2,596,018	\$ 143,112	\$ 132,163	\$ 728,066	\$ 591,424	\$ 1,059,169	\$ 5,249,951
Audit Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adjusted Beginning Balance	\$ 2,596,018	\$ 143,112	\$ 132,163	\$ 728,066	\$ 591,424	\$ 1,059,169	\$ 5,249,951
Ending Balance, June 30	\$ 1,698,141	\$ 106,073	\$ 134,523	\$ 741,068	\$ 670,196	\$ 1,177,871	\$ 4,527,872

SONORA ELEMENTARY SCHOOL DISTRICT

2025-2026 Adopted Budget

Cash Flow Worksheet

Description	July	August	September	October	November	December	January	February	March	April	May	June	Total
BEGINNING CASH	\$ 2,649,781	\$ 2,590,526	\$ 2,006,620	\$ 1,676,201	\$ 1,205,478	\$ 824,707	\$ 2,381,948	\$ 1,954,415	\$ 1,540,564	\$ 1,190,458	\$ 2,558,971	\$ 2,077,235	
RECEIPTS													
LCFF Sources													
State Aid	\$ 169,007	\$ 169,007	\$ 431,390	\$ 304,212	\$ 304,212	\$ 431,390	\$ 304,212	\$ 304,212	\$ 431,390	\$ 304,212	\$ 304,212	\$ 431,390	\$ 3,888,846
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,899,236	\$ -	\$ -	\$ -	\$ 1,899,236	\$ -	\$ -	\$ 3,798,471
Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ 65,833	\$ 21,236	\$ 114,424	\$ 106,871	\$ -	\$ -	\$ 19,338	\$ -	\$ 327,702
Other State Revenue	\$ 97,472	\$ 87,472	\$ 73,450	\$ 73,450	\$ 86,569	\$ 53,764	\$ 113,450	\$ 13,450	\$ 53,764	\$ 13,450	\$ 30,859	\$ 492,546	\$ 1,189,700
Other Local Revenue	\$ -	\$ 8,000	\$ 13,125	\$ -	\$ 11,000		\$ -	\$ 10,000	\$ 13,125	\$ -	\$ 12,240	\$ 18,750	\$ 86,240
Interfund Transfers in													\$ -
All Other Financing Sources													\$ -
RECEIPTS	\$ 266,479	\$ 264,479	\$ 517,966	\$ 377,662	\$ 467,614	\$ 2,405,626	\$ 532,086	\$ 434,533	\$ 498,280	\$ 2,216,898	\$ 366,649	\$ 942,687	\$ 9,290,959
DISBURSEMENTS													
Certificated Salaries	\$ 36,786	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,425	\$ 338,433	\$ 3,759,469
Classified Salaries	\$ 57,809	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,772	\$ 143,774	\$ 1,639,303
Employee Benefits	\$ 111,139	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,655	\$ 229,662	\$ 2,637,351
Books and Supplies	\$ 40,000	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,604	\$ 27,606	\$ 343,646
Services	\$ 80,000	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,929	\$ 108,932	\$ 1,278,222
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,234	\$ -	\$ -	\$ -	\$ -	\$ 419,610	\$ 530,844
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DISBURSEMENTS	\$ 325,734	\$ 848,385	\$ 848,385	\$ 848,385	\$ 848,385	\$ 848,385	\$ 959,619	\$ 848,385	\$ 848,385	\$ 848,385	\$ 848,385	\$ 1,268,018	\$ 10,188,836
NET	\$ (59,255)	\$ (583,906)	\$ (330,419)	\$ (470,723)	\$ (380,771)	\$ 1,557,241	\$ (427,533)	\$ (413,852)	\$ (350,105)	\$ 1,368,513	\$ (481,736)	\$ (325,698)	
ENDING CASH	\$ 2,590,526	\$ 2,006,620	\$ 1,676,201	\$ 1,205,478	\$ 824,707	\$ 2,381,948	\$ 1,954,415	\$ 1,540,564	\$ 1,190,458	\$ 2,558,971	\$ 2,077,235	\$ 1,751,903	

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: Sonora Elementary School District

Date: 6/6/2025

Adoption Date: 6/12/2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Steve Roos

Title: Board Clerk

Public Hearing:

Place: Library

Date: 6/11/2025

Time: 6:00 PM

Contact person for additional information on the budget reports:

Name: Stephanie Shatto

Title: Chief Business Official

Telephone: 209-532-5491

E-mail: sshatto@sesk12.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
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
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9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X 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	 X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/11/2025
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

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

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

Signed

Date of Meeting:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Steve Roos

Title: Board Clerk

For additional information on this certification, please contact:

Name: Stephanie Shatto

Title: Chief Business Official

Telephone: 209-532-5491

E-mail: sshatto@sesk12.org

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)	572.22	572.22	657.23	590.68	590.68	613.26
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)	572.22	572.22	657.23	590.68	590.68	613.26
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.52	4.52	4.52	4.00	4.00	4.00
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)	4.52	4.52	4.52	4.00	4.00	4.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	576.74	576.74	661.75	594.68	594.68	617.26
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

			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	7,975,817.00	0.00	7,975,817.00	7,687,317.00	0.00	7,687,317.00	-3.6%
2) Federal Revenue		8100-8299	55,090.61	271,747.28	326,837.89	0.00	327,702.08	327,702.08	0.3%
3) Other State Revenue		8300-8599	115,744.41	961,174.42	1,076,918.83	135,939.00	1,053,760.51	1,189,699.51	10.5%
4) Other Local Revenue		8600-8799	128,877.18	24,655.81	153,532.99	86,240.44	0.00	86,240.44	-43.8%
5) TOTAL, REVENUES			8,275,529.20	1,257,577.51	9,533,106.71	7,909,496.44	1,381,462.59	9,290,959.03	-2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,980,586.12	687,209.79	3,667,795.91	3,281,614.63	477,854.83	3,759,469.46	2.5%
2) Classified Salaries		2000-2999	1,069,575.09	561,138.97	1,630,714.06	1,036,777.72	602,525.28	1,639,303.00	0.5%
3) Employee Benefits		3000-3999	1,752,843.70	895,369.39	2,648,213.09	1,716,475.04	920,875.69	2,637,350.73	-0.4%
4) Books and Supplies		4000-4999	176,549.42	356,165.17	532,714.59	124,522.89	219,123.56	343,646.45	-35.5%
5) Services and Other Operating Expenditures		5000-5999	1,130,854.23	635,436.52	1,766,290.75	950,175.17	328,046.91	1,278,222.08	-27.6%
6) Capital Outlay		6000-6999	0.00	97,063.41	97,063.41	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	111,067.11	310,523.00	421,590.11	100,478.01	430,366.00	530,844.01	25.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(144,436.72)	144,436.72	0.00	(138,372.60)	138,372.60	0.00	0.0%
9) TOTAL, EXPENDITURES			7,077,038.95	3,687,342.97	10,764,381.92	7,071,670.86	3,117,164.87	10,188,835.73	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,198,490.25	(2,429,765.46)	(1,231,275.21)	837,825.58	(1,735,702.28)	(897,876.70)	-27.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,457,673.13)	1,457,673.13	0.00	(1,728,043.10)	1,728,043.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,457,673.13)	1,457,673.13	0.00	(1,728,043.10)	1,728,043.10	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(259,182.88)	(972,092.33)	(1,231,275.21)	(890,217.52)	(7,659.18)	(897,876.70)	-27.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,029,718.54	1,888,085.60	3,917,804.14	1,777,380.66	818,637.03	2,596,017.69	-33.7%
b) Audit Adjustments		9793	6,845.00	(97,356.24)	(90,511.24)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,036,563.54	1,790,729.36	3,827,292.90	1,777,380.66	818,637.03	2,596,017.69	-32.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,036,563.54	1,790,729.36	3,827,292.90	1,777,380.66	818,637.03	2,596,017.69	-32.2%
2) Ending Balance, June 30 (E + F1e)			1,777,380.66	818,637.03	2,596,017.69	887,163.14	810,977.85	1,698,140.99	-34.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	818,637.06	818,637.06	0.00	810,977.88	810,977.88	-0.9%
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	1,777,380.66	0.00	1,777,380.66	887,163.14	0.00	887,163.14	-50.1%
Unassigned/Unappropriated Amount		9790	0.00	(.03)	(.03)	0.00	(.03)	(.03)	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	(22,042.66)	1,876,352.81	1,854,310.15				
1) Fair Value Adjustment to Cash in County Treasury		9111	(65,898.00)	0.00	(65,898.00)				
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	259,837.20	82,141.12	341,978.32				
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			171,896.54	1,958,493.93	2,130,390.47				
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	154,652.43	108,710.81	263,363.24				
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	4,453.00	4,453.00				
6) TOTAL, LIABILITIES			154,652.43	113,163.81	267,816.24				
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)			17,244.11	1,845,330.12	1,862,574.23				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	3,462,001.00	0.00	3,462,001.00	3,380,132.00	0.00	3,380,132.00	-2.4%
Education Protection Account State Aid - Current Year		8012	825,980.00	0.00	825,980.00	508,713.92	0.00	508,713.92	-38.4%
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	24,462.00	0.00	24,462.00	25,195.86	0.00	25,195.86	3.0%
Timber Yield Tax		8022	802.00	0.00	802.00	826.06	0.00	826.06	3.0%
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	3,119,779.00	0.00	3,119,779.00	3,213,372.37	0.00	3,213,372.37	3.0%
Unsecured Roll Taxes		8042	85,159.00	0.00	85,159.00	87,713.77	0.00	87,713.77	3.0%
Prior Years' Taxes		8043	1,860.00	0.00	1,860.00	1,915.80	0.00	1,915.80	3.0%
Supplemental Taxes		8044	98,325.00	0.00	98,325.00	101,274.75	0.00	101,274.75	3.0%
Education Revenue Augmentation Fund (ERAF)		8045	357,449.00	0.00	357,449.00	368,172.47	0.00	368,172.47	3.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			7,975,817.00	0.00	7,975,817.00	7,687,317.00	0.00	7,687,317.00	-3.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,975,817.00	0.00	7,975,817.00	7,687,317.00	0.00	7,687,317.00	-3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,090.61	0.00	55,090.61	0.00	0.00	0.00	-100.0%
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		210,004.52	210,004.52		276,582.18	276,582.18	31.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		32,076.76	32,076.76		29,421.90	29,421.90	-8.3%
Title III, Immigrant Student Program	4201	8290		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)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	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		21,084.00	21,084.00		21,084.00	21,084.00	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	8,582.00	8,582.00	0.00	614.00	614.00	-92.8%
TOTAL, FEDERAL REVENUE			55,090.61	271,747.28	326,837.89	0.00	327,702.08	327,702.08	0.3%
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	23,544.00	0.00	23,544.00	23,119.00	0.00	23,119.00	-1.8%
Lottery - Unrestricted and Instructional Materials		8560	89,859.91	63,384.68	153,244.59	112,820.00	48,436.00	161,256.00	5.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		264,961.81	264,961.81		316,635.97	316,635.97	19.5%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		98,271.00	98,271.00		98,271.00	98,271.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,340.50	534,556.93	536,897.43	0.00	590,417.54	590,417.54	10.0%
TOTAL, OTHER STATE REVENUE			115,744.41	961,174.42	1,076,918.83	135,939.00	1,053,760.51	1,189,699.51	10.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	86,133.73	0.00	86,133.73	75,000.00	0.00	75,000.00	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,115.00	0.00	1,115.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	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	41,628.45	24,655.81	66,284.26	11,240.44	0.00	11,240.44	-83.0%
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		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			128,877.18	24,655.81	153,532.99	86,240.44	0.00	86,240.44	-43.8%
TOTAL, REVENUES			8,275,529.20	1,257,577.51	9,533,106.71	7,909,496.44	1,381,462.59	9,290,959.03	-2.5%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,500,955.28	639,559.37	3,140,514.65	2,720,190.72	477,854.83	3,198,045.55	1.8%
Certificated Pupil Support Salaries		1200	71,110.16	0.00	71,110.16	73,352.53	0.00	73,352.53	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	408,520.68	47,650.42	456,171.10	488,071.38	0.00	488,071.38	7.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,980,586.12	687,209.79	3,667,795.91	3,281,614.63	477,854.83	3,759,469.46	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	90,400.18	388,366.69	478,766.87	99,280.25	544,499.76	643,780.01	34.5%
Classified Support Salaries		2200	212,850.96	64,537.05	277,388.01	197,606.73	58,025.52	255,632.25	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	209,417.86	7,300.00	216,717.86	183,520.34	0.00	183,520.34	-15.3%
Clerical, Technical and Office Salaries		2400	405,978.77	5,211.92	411,190.69	408,953.94	0.00	408,953.94	-0.5%
Other Classified Salaries		2900	150,927.32	95,723.31	246,650.63	147,416.46	0.00	147,416.46	-40.2%
TOTAL, CLASSIFIED SALARIES			1,069,575.09	561,138.97	1,630,714.06	1,036,777.72	602,525.28	1,639,303.00	0.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	711,965.84	526,689.20	1,238,655.04	626,818.38	490,168.02	1,116,986.40	-9.8%
PERS		3201-3202	260,531.64	131,076.23	391,607.87	280,815.74	163,342.44	444,158.18	13.4%
OASDI/Medicare/Alternative		3301-3302	129,041.36	53,669.39	182,710.75	128,676.00	52,706.52	181,382.52	-0.7%
Health and Welfare Benefits		3401-3402	494,385.53	149,268.92	643,654.45	563,170.00	189,650.00	752,820.00	17.0%
Unemployment Insurance		3501-3502	3,051.42	640.49	3,691.91	2,758.56	540.63	3,299.19	-10.6%
Workers' Compensation		3601-3602	122,524.92	34,025.16	156,550.08	97,569.72	24,468.08	122,037.80	-22.0%
OPEB, Allocated		3701-3702	31,342.99	0.00	31,342.99	16,666.64	0.00	16,666.64	-46.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,752,843.70	895,369.39	2,648,213.09	1,716,475.04	920,875.69	2,637,350.73	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	69,516.12	69,516.12	0.00	69,000.00	69,000.00	-0.7%
Books and Other Reference Materials		4200	4,000.00	87,185.89	91,185.89	0.00	58,750.00	58,750.00	-35.6%
Materials and Supplies		4300	167,291.28	95,981.72	263,273.00	124,522.89	85,063.29	209,586.18	-20.4%
Noncapitalized Equipment		4400	4,504.27	90,441.98	94,946.25	0.00	0.00	0.00	-100.0%
Food		4700	753.87	13,039.46	13,793.33	0.00	6,310.27	6,310.27	-54.3%
TOTAL, BOOKS AND SUPPLIES			176,549.42	356,165.17	532,714.59	124,522.89	219,123.56	343,646.45	-35.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	324,536.33	139,855.65	464,391.98	360,000.00	130,437.00	490,437.00	5.6%
Travel and Conferences		5200	0.00	37,259.35	37,259.35	0.00	21,291.14	21,291.14	-42.9%
Dues and Memberships		5300	13,842.16	4,062.07	17,904.23	14,400.00	0.00	14,400.00	-19.6%
Insurance		5400 - 5450	121,805.00	0.00	121,805.00	12,934.00	0.00	12,934.00	-89.4%
Operations and Housekeeping Services		5500	189,900.40	0.00	189,900.40	188,813.10	0.00	188,813.10	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,049.27	131,607.56	178,656.83	24,168.96	0.00	24,168.96	-86.5%
Transfers of Direct Costs		5710	(210.75)	210.75	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	424,246.80	322,441.14	746,687.94	336,002.31	176,318.77	512,321.08	-31.4%
Communications		5900	9,685.02	0.00	9,685.02	13,856.80	0.00	13,856.80	43.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,130,854.23	635,436.52	1,766,290.75	950,175.17	328,046.91	1,278,222.08	-27.6%

			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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	97,063.41	97,063.41	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	97,063.41	97,063.41	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	50,113.00	50,113.00	0.00	121,502.00	121,502.00	142.5%
Payments to County Offices		7142	0.00	260,410.00	260,410.00	0.00	308,864.00	308,864.00	18.6%
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	43,067.11	0.00	43,067.11	30,478.01	0.00	30,478.01	-29.2%
Other Debt Service - Principal		7439	68,000.00	0.00	68,000.00	70,000.00	0.00	70,000.00	2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			111,067.11	310,523.00	421,590.11	100,478.01	430,366.00	530,844.01	25.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(144,436.72)	144,436.72	0.00	(138,372.60)	138,372.60	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(144,436.72)	144,436.72	0.00	(138,372.60)	138,372.60	0.00	0.0%
TOTAL, EXPENDITURES			7,077,038.95	3,687,342.97	10,764,381.92	7,071,670.86	3,117,164.87	10,188,835.73	-5.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	(1,457,673.13)	1,457,673.13	0.00	(1,728,043.10)	1,728,043.10	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			(1,457,673.13)	1,457,673.13	0.00	(1,728,043.10)	1,728,043.10	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(1,457,673.13)	1,457,673.13	0.00	(1,728,043.10)	1,728,043.10	0.00	0.0%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	7,975,817.00	0.00	7,975,817.00	7,687,317.00	0.00	7,687,317.00	-3.6%
2) Federal Revenue		8100-8299	55,090.61	271,747.28	326,837.89	0.00	327,702.08	327,702.08	0.3%
3) Other State Revenue		8300-8599	115,744.41	961,174.42	1,076,918.83	135,939.00	1,053,760.51	1,189,699.51	10.5%
4) Other Local Revenue		8600-8799	128,877.18	24,655.81	153,532.99	86,240.44	0.00	86,240.44	-43.8%
5) TOTAL, REVENUES			8,275,529.20	1,257,577.51	9,533,106.71	7,909,496.44	1,381,462.59	9,290,959.03	-2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	3,922,402.95	2,476,603.19	6,399,006.14	4,068,870.97	2,156,975.15	6,225,846.12	-2.7%
2) Instruction - Related Services	2000-2999		647,141.25	171,166.47	818,307.72	741,611.68	10,000.00	751,611.68	-8.2%
3) Pupil Services	3000-3999		663,823.04	440,686.98	1,104,510.02	554,886.33	286,747.27	841,633.60	-23.8%
4) Ancillary Services	4000-4999		47,634.28	0.00	47,634.28	64,674.78	0.00	64,674.78	35.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		991,956.75	162,084.61	1,154,041.36	903,664.68	138,372.60	1,042,037.28	-9.7%
8) Plant Services	8000-8999		693,013.57	126,278.72	819,292.29	637,484.41	94,703.85	732,188.26	-10.6%
9) Other Outgo	9000-9999		111,067.11	310,523.00	421,590.11	100,478.01	430,366.00	530,844.01	25.9%
10) TOTAL, EXPENDITURES			7,077,038.95	3,687,342.97	10,764,381.92	7,071,670.86	3,117,164.87	10,188,835.73	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,198,490.25	(2,429,765.46)	(1,231,275.21)	837,825.58	(1,735,702.28)	(897,876.70)	-27.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(1,457,673.13)	1,457,673.13	0.00	(1,728,043.10)	1,728,043.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,457,673.13)	1,457,673.13	0.00	(1,728,043.10)	1,728,043.10	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(259,182.88)	(972,092.33)	(1,231,275.21)	(890,217.52)	(7,659.18)	(897,876.70)	-27.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		2,029,718.54	1,888,085.60	3,917,804.14	1,777,380.66	818,637.03	2,596,017.69	-33.7%
b) Audit Adjustments	9793		6,845.00	(97,356.24)	(90,511.24)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,036,563.54	1,790,729.36	3,827,292.90	1,777,380.66	818,637.03	2,596,017.69	-32.2%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,036,563.54	1,790,729.36	3,827,292.90	1,777,380.66	818,637.03	2,596,017.69	-32.2%
2) Ending Balance, June 30 (E + F1e)			1,777,380.66	818,637.03	2,596,017.69	887,163.14	810,977.85	1,698,140.99	-34.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	818,637.06	818,637.06	0.00	810,977.88	810,977.88	-0.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		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		1,777,380.66	0.00	1,777,380.66	887,163.14	0.00	887,163.14	-50.1%
Unassigned/Unappropriated Amount	9790		0.00	(.03)	(.03)	0.00	(.03)	(.03)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	93,803.72	233,781.43
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	69,997.86
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	0.00	8,086.80
5810	Other Restricted Federal	614.00	1,228.00
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	0.00	56,400.85
6266	Educator Effectiveness, FY 2021-22	47,875.47	2,500.00
6300	Lottery : Instructional Materials	115,414.74	36,100.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	95,966.26	93,140.86
7435	Learning Recovery Emergency Block Grant	283,168.07	283,168.07
7810	Other Restricted State	4,805.00	4,805.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	115,383.46	18,225.22
8210	Student Activity Funds	61,606.34	3,543.05
Total, Restricted Balance		818,637.06	810,977.88

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	200,000.00	200,000.00	0.0%
3) Other State Revenue		8300-8599	220,000.00	220,000.00	0.0%
4) Other Local Revenue		8600-8799	5,842.46	5,467.05	-6.4%
5) TOTAL, REVENUES			425,842.46	425,467.05	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	168,271.99	172,735.60	2.7%
3) Employee Benefits		3000-3999	84,006.00	86,713.32	3.2%
4) Books and Supplies		4000-4999	202,491.41	199,536.94	-1.5%
5) Services and Other Operating Expenditures		5000-5999	4,026.75	3,520.00	-12.6%
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			458,796.15	462,505.86	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,953.69)	(37,038.81)	12.4%
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)			(32,953.69)	(37,038.81)	12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	176,065.57	143,111.88	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			176,065.57	143,111.88	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			176,065.57	143,111.88	-18.7%
2) Ending Balance, June 30 (E + F1e)			143,111.88	106,073.07	-25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,895.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	137,216.35	106,073.07	-22.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	134,243.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,174.12)		
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	5,895.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			136,964.73		
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	4,005.14		
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			4,005.14		
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)			132,959.59		
FEDERAL REVENUE					
Child Nutrition Programs		8220	200,000.00	200,000.00	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			200,000.00	200,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	220,000.00	220,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			220,000.00	220,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,467.05	2,467.05	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	53.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	322.41	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,842.46	5,467.05	-6.4%
TOTAL, REVENUES			425,842.46	425,467.05	-0.1%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	106,444.19	109,194.70	2.6%
Classified Supervisors' and Administrators' Salaries		2300	61,827.80	63,540.90	2.8%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			168,271.99	172,735.60	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,058.71	44,871.23	1.8%
OASDI/Medicare/Alternative		3301-3302	12,261.44	12,660.03	3.3%
Health and Welfare Benefits		3401-3402	23,750.00	25,150.00	5.9%
Unemployment Insurance		3501-3502	84.13	86.36	2.7%
Workers' Compensation		3601-3602	3,851.72	3,945.70	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			84,006.00	86,713.32	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,649.82	21,420.00	-5.4%
Noncapitalized Equipment		4400	5,756.05	0.00	-100.0%
Food		4700	174,085.54	178,116.94	2.3%
TOTAL, BOOKS AND SUPPLIES			202,491.41	199,536.94	-1.5%
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	526.75	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,500.00	3,520.00	0.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,026.75	3,520.00	-12.6%
CAPITAL OUTLAY					
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%
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			458,796.15	462,505.86	0.8%
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	200,000.00	200,000.00	0.0%
3) Other State Revenue		8300-8599	220,000.00	220,000.00	0.0%
4) Other Local Revenue		8600-8799	5,842.46	5,467.05	-6.4%
5) TOTAL, REVENUES			425,842.46	425,467.05	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		458,796.15	462,505.86	0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			458,796.15	462,505.86	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,953.69)	(37,038.81)	12.4%
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)			(32,953.69)	(37,038.81)	12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	176,065.57	143,111.88	-18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			176,065.57	143,111.88	-18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			176,065.57	143,111.88	-18.7%
2) Ending Balance, June 30 (E + F1e)			143,111.88	106,073.07	-25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,895.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	137,216.35	106,073.07	-22.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	106,061.01	106,073.07
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	31,155.34	0.00
Total, Restricted Balance		137,216.35	106,073.07

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,402.15	2,360.15	-1.7%
5) TOTAL, REVENUES			2,402.15	2,360.15	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,402.15	2,360.15	-1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,402.15	2,360.15	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,761.06	132,163.21	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,761.06	132,163.21	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,761.06	132,163.21	1.9%
2) Ending Balance, June 30 (E + F1e)			132,163.21	134,523.36	1.8%
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	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	132,163.21	134,523.36	1.8%
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	134,617.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,454.00)		
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			132,163.21		
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)			132,163.21		
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	2,360.15	2,360.15	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	42.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,402.15	2,360.15	-1.7%
TOTAL, REVENUES			2,402.15	2,360.15	-1.7%
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	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			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%
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,402.15	2,360.15	-1.7%
5) TOTAL, REVENUES			2,402.15	2,360.15	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,402.15	2,360.15	-1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,402.15	2,360.15	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	129,761.06	132,163.21	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,761.06	132,163.21	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,761.06	132,163.21	1.9%
2) Ending Balance, June 30 (E + F1e)			132,163.21	134,523.36	1.8%
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	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	132,163.21	134,523.36	1.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,230.78	13,001.78	-1.7%
5) TOTAL, REVENUES			13,230.78	13,001.78	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,230.78	13,001.78	-1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,230.78	13,001.78	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	714,835.40	728,066.18	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			714,835.40	728,066.18	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			714,835.40	728,066.18	1.9%
2) Ending Balance, June 30 (E + F1e)			728,066.18	741,067.96	1.8%
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	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	728,066.18	741,067.96	1.8%
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	741,587.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,521.00)		
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			728,066.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			728,066.18		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,001.78	13,001.78	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	229.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			13,230.78	13,001.78	-1.7%
TOTAL, REVENUES			13,230.78	13,001.78	-1.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,230.78	13,001.78	-1.7%
5) TOTAL, REVENUES			13,230.78	13,001.78	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,230.78	13,001.78	-1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,230.78	13,001.78	-1.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	714,835.40	728,066.18	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			714,835.40	728,066.18	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			714,835.40	728,066.18	1.9%
2) Ending Balance, June 30 (E + F1e)			728,066.18	741,067.96	1.8%
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	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	728,066.18	741,067.96	1.8%
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	78,936.35	78,772.35	-0.2%
5) TOTAL, REVENUES			78,936.35	78,772.35	-0.2%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,936.35	78,772.35	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,936.35	78,772.35	-0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	517,220.19	591,423.54	14.3%
b) Audit Adjustments		9793	(4,733.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			512,487.19	591,423.54	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,487.19	591,423.54	15.4%
2) Ending Balance, June 30 (E + F1e)			591,423.54	670,195.89	13.3%
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	591,423.54	670,195.89	13.3%
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					
a) in County Treasury		9110	601,117.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,694.00)		
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			591,423.54		
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)			591,423.54		
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	9,484.07	9,484.07	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	164.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	69,288.28	69,288.28	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			78,936.35	78,772.35	-0.2%
TOTAL, REVENUES			78,936.35	78,772.35	-0.2%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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			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					
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	78,936.35	78,772.35	-0.2%
5) TOTAL, REVENUES			78,936.35	78,772.35	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			78,936.35	78,772.35	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,936.35	78,772.35	-0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	517,220.19	591,423.54	14.3%
b) Audit Adjustments		9793	(4,733.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			512,487.19	591,423.54	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			512,487.19	591,423.54	15.4%
2) Ending Balance, June 30 (E + F1e)			591,423.54	670,195.89	13.3%
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	591,423.54	670,195.89	13.3%
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
9010	Other Restricted Local	591,423.54	670,195.89
Total, Restricted Balance		591,423.54	670,195.89

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	120,882.07	118,702.07	-1.8%
5) TOTAL, REVENUES			120,882.07	118,702.07	-1.8%
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	596,878.75	0.00	-100.0%
6) Capital Outlay		6000-6999	5,000,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,596,878.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,475,996.68)	118,702.07	-102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,475,996.68)	118,702.07	-102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,535,165.47	1,059,168.79	-83.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,535,165.47	1,059,168.79	-83.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,535,165.47	1,059,168.79	-83.8%
2) Ending Balance, June 30 (E + F1e)			1,059,168.79	1,177,870.86	11.2%
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	1,059,168.79	1,177,870.86	11.2%
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	4,164,255.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	(128,928.00)		
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			4,035,327.58		
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)			4,035,327.58		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	118,702.07	118,702.07	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,180.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120,882.07	118,702.07	-1.8%
TOTAL, REVENUES			120,882.07	118,702.07	-1.8%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	596,878.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			596,878.75	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	5,000,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,596,878.75	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,882.07	118,702.07	-1.8%
5) TOTAL, REVENUES			120,882.07	118,702.07	-1.8%
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		5,596,878.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,596,878.75	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(5,475,996.68)	118,702.07	-102.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,475,996.68)	118,702.07	-102.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,535,165.47	1,059,168.79	-83.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,535,165.47	1,059,168.79	-83.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,535,165.47	1,059,168.79	-83.8%
2) Ending Balance, June 30 (E + F1e)			1,059,168.79	1,177,870.86	11.2%
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	1,059,168.79	1,177,870.86	11.2%
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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			2,649,781.00	2,590,526.00	2,006,620.00	1,676,200.68	1,205,477.88	824,707.08	2,381,948.30	1,954,415.37
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		169,006.60	169,006.60	431,390.36	304,211.88	304,211.88	431,390.36	304,211.88	304,211.88
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	1,899,235.54	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	65,833.00	21,236.00	114,424.00	106,871.00
Other State Revenue	8300-8599		97,472.40	87,472.40	73,450.32	73,450.32	86,569.32	53,764.32	113,450.32	13,450.32
Other Local Revenue	8600-8799		0.00	8,000.00	13,125.00	0.00	11,000.00		0.00	10,000.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			266,479.00	264,479.00	517,965.68	377,662.20	467,614.20	2,405,626.22	532,086.20	434,533.20
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		36,786.00	338,425.00	338,425.00	338,425.00	338,425.00	338,425.00	338,425.00	338,425.00
Classified Salaries	2000-2999		57,809.00	143,772.00	143,772.00	143,772.00	143,772.00	143,772.00	143,772.00	143,772.00
Employee Benefits	3000-3999		111,139.00	229,655.00	229,655.00	229,655.00	229,655.00	229,655.00	229,655.00	229,655.00
Books and Supplies	4000-4999		40,000.00	27,604.00	27,604.00	27,604.00	27,604.00	27,604.00	27,604.00	27,604.00
Services	5000-5999		80,000.00	108,929.00	108,929.00	108,929.00	108,929.00	108,929.00	108,929.00	108,929.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	111,234.13	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			325,734.00	848,385.00	848,385.00	848,385.00	848,385.00	848,385.00	959,619.13	848,385.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(59,255.00)	(583,906.00)	(330,419.32)	(470,722.80)	(380,770.80)	1,557,241.22	(427,532.93)	(413,851.80)
F. ENDING CASH (A + E)			2,590,526.00	2,006,620.00	1,676,200.68	1,205,477.88	824,707.08	2,381,948.30	1,954,415.37	1,540,563.57
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,540,563.57	1,190,458.25	2,558,970.99	2,077,235.22				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	431,390.36	304,211.88	304,211.88	431,390.36	0.00	0.00	3,888,845.92	3,888,845.92
Property Taxes	8020-8079	0.00	1,899,235.54	0.00	0.00	0.00	0.00	3,798,471.08	3,798,471.08
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	19,338.08	0.00	0.00	0.00	327,702.08	327,702.08
Other State Revenue	8300-8599	53,764.32	13,450.32	30,858.83	492,546.00		0.00	1,189,699.19	1,189,699.51
Other Local Revenue	8600-8799	13,125.00	0.00	12,240.44	18,750.00	0.00	0.00	86,240.44	86,240.44
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		498,279.68	2,216,897.74	366,649.23	942,686.36	0.00	0.00	9,290,958.71	9,290,959.03
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	338,425.00	338,425.00	338,425.00	338,433.46	0.00	0.00	3,759,469.46	3,759,469.46
Classified Salaries	2000-2999	143,772.00	143,772.00	143,772.00	143,774.00	0.00	0.00	1,639,303.00	1,639,303.00
Employee Benefits	3000-3999	229,655.00	229,655.00	229,655.00	229,661.73	0.00	0.00	2,637,350.73	2,637,350.73
Books and Supplies	4000-4999	27,604.00	27,604.00	27,604.00	27,606.45	0.00	0.00	343,646.45	343,646.45
Services	5000-5999	108,929.00	108,929.00	108,929.00	108,932.08	0.00	0.00	1,278,222.08	1,278,222.08
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	419,609.88	0.00	0.00	530,844.01	530,844.01
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		848,385.00	848,385.00	848,385.00	1,268,017.60	0.00	0.00	10,188,835.73	10,188,835.73
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(350,105.32)	1,368,512.74	(481,735.77)	(325,331.24)	0.00	0.00	(897,877.02)	(897,876.70)
F. ENDING CASH (A + E)		1,190,458.25	2,558,970.99	2,077,235.22	1,751,903.98				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,751,903.98	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,751,903.98	1,751,903.98	1,751,903.98	1,751,903.98				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,751,903.98	

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	7,687,317.00	1.20%	7,779,761.20	6.96%	8,321,051.97
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	135,939.00	2.95%	139,952.52	3.87%	145,374.87
4. Other Local Revenues	8600-8799	86,240.44	-1.55%	84,904.17	-2.16%	83,066.78
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	(1,728,043.10)	1.15%	(1,747,917.92)	1.43%	(1,772,970.60)
6. Total (Sum lines A1 thru A5c)		6,181,453.34	1.22%	6,256,699.97	8.31%	6,776,523.02
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,281,614.63		3,263,146.74
b. Step & Column Adjustment				65,632.29		65,262.93
c. Cost-of-Living Adjustment				9,956.66		10,358.91
d. Other Adjustments				(94,056.84)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,281,614.63	-0.56%	3,263,146.74	2.32%	3,338,768.58
2. Classified Salaries						
a. Base Salaries				1,036,777.72		1,056,054.85
b. Step & Column Adjustment				15,551.67		15,840.82
c. Cost-of-Living Adjustment				3,725.46		3,856.97
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,036,777.72	1.86%	1,056,054.85	1.87%	1,075,752.64
3. Employee Benefits	3000-3999	1,716,475.04	0.26%	1,720,891.59	2.05%	1,756,201.64
4. Books and Supplies	4000-4999	124,522.89	0.00%	124,522.89	0.00%	124,522.89
5. Services and Other Operating Expenditures	5000-5999	950,175.17	-22.10%	740,175.17	0.00%	740,175.17
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	100,478.01	0.00%	100,478.01	0.00%	100,478.01
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(138,372.60)	1.91%	(141,010.91)	0.91%	(142,293.10)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,071,670.86	-2.93%	6,864,258.34	1.88%	6,993,605.83

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(890,217.52)		(607,558.37)		(217,082.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,777,380.66		887,163.14		279,604.77
2. Ending Fund Balance (Sum lines C and D1)		887,163.14		279,604.77		62,521.96
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
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	887,163.14		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		279,604.77		62,521.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		887,163.14		279,604.77		62,521.96
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	887,163.14		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		279,604.77		62,521.96
(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			763,299.99		786,198.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		887,163.14		1,042,904.76		848,720.94
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.						
See Attached						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	327,702.08	0.00%	327,702.08	0.00%	327,702.08
3. Other State Revenues	8300-8599	1,053,760.51	1.80%	1,072,704.97	1.94%	1,093,522.88
4. Other Local Revenues	8600-8799	0.00	0.00%	30,000.00	0.00%	30,000.00
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	1,728,043.10	1.15%	1,747,917.92	1.43%	1,772,970.60
6. Total (Sum lines A1 thru A5c)		3,109,505.69	2.21%	3,178,324.97	1.44%	3,224,195.56
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				477,854.83		477,211.92
b. Step & Column Adjustment				9,557.09		9,544.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(10,200.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	477,854.83	-0.13%	477,211.92	2.00%	486,756.15
2. Classified Salaries						
a. Base Salaries				602,525.28		552,668.16
b. Step & Column Adjustment				9,037.88		8,290.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(58,895.00)		(.91)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	602,525.28	-8.27%	552,668.16	1.50%	560,957.27
3. Employee Benefits	3000-3999	920,875.69	-3.07%	892,624.67	1.21%	903,431.26
4. Books and Supplies	4000-4999	219,123.56	-25.86%	162,460.01	-73.87%	42,455.40
5. Services and Other Operating Expenditures	5000-5999	328,046.91	-6.06%	308,170.35	-0.44%	306,816.06
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	430,366.00	0.00%	430,366.00	0.00%	430,366.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	138,372.60	1.91%	141,010.91	0.91%	142,293.10
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,117,164.87	-4.90%	2,964,512.02	-3.08%	2,873,075.24
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(7,659.18)		213,812.95		351,120.32

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)		818,637.03		810,977.85		1,024,790.80
2. Ending Fund Balance (Sum lines C and D1)		810,977.85		1,024,790.80		1,375,911.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	810,977.88		1,024,790.80		1,375,911.12
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	(.03)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		810,977.85		1,024,790.80		1,375,911.12
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.						
See Attached						

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	7,687,317.00	1.20%	7,779,761.20	6.96%	8,321,051.97
2. Federal Revenues	8100-8299	327,702.08	0.00%	327,702.08	0.00%	327,702.08
3. Other State Revenues	8300-8599	1,189,699.51	1.93%	1,212,657.49	2.16%	1,238,897.75
4. Other Local Revenues	8600-8799	86,240.44	33.24%	114,904.17	-1.60%	113,066.78
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,290,959.03	1.55%	9,435,024.94	6.00%	10,000,718.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,759,469.46		3,740,358.66
b. Step & Column Adjustment				75,189.38		74,807.16
c. Cost-of-Living Adjustment				9,956.66		10,358.91
d. Other Adjustments				(104,256.84)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,759,469.46	-0.51%	3,740,358.66	2.28%	3,825,524.73
2. Classified Salaries						
a. Base Salaries				1,639,303.00		1,608,723.01
b. Step & Column Adjustment				24,589.55		24,130.84
c. Cost-of-Living Adjustment				3,725.46		3,856.97
d. Other Adjustments				(58,895.00)		(.91)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,639,303.00	-1.87%	1,608,723.01	1.74%	1,636,709.91
3. Employee Benefits	3000-3999	2,637,350.73	-0.90%	2,613,516.26	1.76%	2,659,632.90
4. Books and Supplies	4000-4999	343,646.45	-16.49%	286,982.90	-41.82%	166,978.29
5. Services and Other Operating Expenditures	5000-5999	1,278,222.08	-17.98%	1,048,345.52	-0.13%	1,046,991.23
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	530,844.01	0.00%	530,844.01	0.00%	530,844.01
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,188,835.73	-3.53%	9,828,770.36	0.39%	9,866,681.07
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(897,876.70)		(393,745.42)		134,037.51

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,596,017.69		1,698,140.99		1,304,395.57
2. Ending Fund Balance (Sum lines C and D1)		1,698,140.99		1,304,395.57		1,438,433.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	810,977.88		1,024,790.80		1,375,911.12
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	887,163.14		0.00		0.00
2. Unassigned/Unappropriated	9790	(.03)		279,604.77		62,521.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,698,140.99		1,304,395.57		1,438,433.08
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	887,163.14		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		279,604.77		62,521.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.03)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		763,299.99		786,198.98
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		887,163.11		1,042,904.76		848,720.94
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.71%		10.61%		8.60%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		590.68		603.39		624.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,188,835.73		9,828,770.36		9,866,681.07
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)		10,188,835.73		9,828,770.36		9,866,681.07
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		407,553.43		393,150.81		394,667.24
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		407,553.43		393,150.81		394,667.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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):	591	
District's ADA Standard Percentage Level:	2.0%	

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	680	709		
Charter School				
Total ADA	680	709	N/A	Met
Second Prior Year (2023-24)				
District Regular	670	681		
Charter School				
Total ADA	670	681	N/A	Met
First Prior Year (2024-25)				
District Regular	659	657		
Charter School		0		
Total ADA	659	657	0.3%	Met
Budget Year (2025-26)				
District Regular	613			
Charter School	0			
Total ADA	613			

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	729	724		
Charter School				
Total Enrollment	729	724	0.7%	Met
Second Prior Year (2023-24)				
District Regular	720	693		
Charter School				
Total Enrollment	720	693	3.8%	Not Met
First Prior Year (2024-25)				
District Regular	700	644		
Charter School				
Total Enrollment	700	644	8.0%	Not Met
Budget Year (2025-26)				
District Regular	654			
Charter School				
Total Enrollment	654			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment was estimated before inter-districts were finalized. Due to impacted grade levels and class sizes more inter-districts were denied then originally projected.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

TK and K enrollment was lower than projected.

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	651	724	
Charter School		0	
Total ADA/Enrollment	651	724	90.0%
Second Prior Year (2023-24)			
District Regular	616	693	
Charter School	0		
Total ADA/Enrollment	616	693	88.9%
First Prior Year (2024-25)			
District Regular	572	644	
Charter School			
Total ADA/Enrollment	572	644	88.9%
Historical Average Ratio:			89.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.7%

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	591	654		
Charter School	0			
Total ADA/Enrollment	591	654	90.3%	Not Met
1st Subsequent Year (2026-27)				
District Regular	607	668		
Charter School				
Total ADA/Enrollment	607	668	90.9%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	628	691		
Charter School				
Total ADA/Enrollment	628	691	90.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

25/26 ADA is based off of 3 year averaging but the two subsequent years are current year funded ADA.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	661.75	617.26	607.39	628.20
b. Prior Year ADA (Funded)		661.75	617.26	607.39
c. Difference (Step 1a minus Step 1b)		(44.49)	(9.87)	20.81
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(6.72%)	(1.60%)	3.43%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		7,975,817.00	7,687,317.00	7,817,746.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		183,443.79	232,156.97	267,366.91
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(4.42%)	1.42%	6.85%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-5.42% to -3.42%	0.42% to 2.42%	5.85% to 7.85%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	3,687,836.00	3,798,471.08	3,798,471.00	3,912,425.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,975,817.00	7,687,317.00	7,817,746.00	8,360,176.00
District's Projected Change in LCFF Revenue:		(3.62%)	1.70%	6.94%
LCFF Revenue Standard		-5.42% to -3.42%	0.42% to 2.42%	5.85% to 7.85%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	6,145,975.77	6,909,985.91	88.9%
Second Prior Year (2023-24)	5,495,507.01	6,414,029.61	85.7%
First Prior Year (2024-25)	5,803,004.91	7,077,038.95	82.0%
Historical Average Ratio:			85.5%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.5% to 89.5%	81.5% to 89.5%	81.5% to 89.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	6,034,867.39	7,071,670.86	85.3%	Met
1st Subsequent Year (2026-27)	6,040,093.18	6,864,258.34	88.0%	Met
2nd Subsequent Year (2027-28)	6,170,722.86	6,993,605.83	88.2%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(4.42%)	1.42%	6.85%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.42% to 5.58%	-8.58% to 11.42%	-3.15% to 16.85%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.42% to 0.58%	-3.58% to 6.42%	1.85% to 11.85%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	326,837.89		
Budget Year (2025-26)	327,702.08	.26%	No
1st Subsequent Year (2026-27)	327,702.08	0.00%	No
2nd Subsequent Year (2027-28)	327,702.08	0.00%	Yes

Explanation:
(required if Yes)

Given the ongoing political uncertainty at the federal level and the absence of updated allocations for key programs such as Title I, Title II, and IDEA, the district is taking a conservative approach to budgeting federal revenues. No increases have been assumed for the 2 subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2024-25)	1,076,918.83		
Budget Year (2025-26)	1,189,699.51	10.47%	Yes
1st Subsequent Year (2026-27)	1,212,657.49	1.93%	No
2nd Subsequent Year (2027-28)	1,238,897.75	2.16%	No

Explanation:
(required if Yes)

Projections based off of ADA calculations.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2024-25)	153,532.99		
Budget Year (2025-26)	86,240.44	(43.83%)	Yes
1st Subsequent Year (2026-27)	114,904.17	33.24%	Yes
2nd Subsequent Year (2027-28)	113,066.78	(1.60%)	Yes

Explanation:
(required if Yes)

The decrease from 24/25 was based off of the one-time transfer from the ASB bank account.

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

First Prior Year (2024-25)	532,714.59		
Budget Year (2025-26)	343,646.45	(35.49%)	Yes
1st Subsequent Year (2026-27)	286,982.90	(16.49%)	Yes
2nd Subsequent Year (2027-28)	166,978.29	(41.82%)	Yes

Explanation:
(required if Yes)

Reductions in supply budgets due to reductions in one-time funds.

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

First Prior Year (2024-25)	1,766,290.75		
Budget Year (2025-26)	1,278,222.08	(27.63%)	Yes
1st Subsequent Year (2026-27)	1,048,345.52	(17.98%)	Yes
2nd Subsequent Year (2027-28)	1,046,991.23	(.13%)	Yes

Explanation:
(required if Yes)

Reductions in service budgets due to reductions in one-time funds.

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)	1,557,289.71		
Budget Year (2025-26)	1,603,642.03	2.98%	Met
1st Subsequent Year (2026-27)	1,655,263.74	3.22%	Met
2nd Subsequent Year (2027-28)	1,679,666.61	1.47%	Met

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

First Prior Year (2024-25)	2,299,005.34		
Budget Year (2025-26)	1,621,868.53	(29.45%)	Not Met
1st Subsequent Year (2026-27)	1,335,328.42	(17.67%)	Not Met
2nd Subsequent Year (2027-28)	1,213,969.52	(9.09%)	Not 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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

Explanation:
Other Local Revenue
(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)

Reductions in supply budgets due to reductions in one-time funds.

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

Reductions in service budgets due to reductions in one-time funds.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

9,790,367.73

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

0.00

3% Required

Budgeted Contribution¹

Minimum Contribution
(Line 2c times 3%)

to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

9,790,367.73

293,711.03

0.00

Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

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)	432,617.75	2,029,718.54	1,777,380.66
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	219,043.11	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(4,452.84)	0.00	(.03)
e. Available Reserves (Lines 1a through 1d)	647,208.02	2,029,718.54	1,777,380.63
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,815,443.82	10,947,032.59	10,764,381.92
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)	10,815,443.82	10,947,032.59	10,764,381.92
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	18.5%	16.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	6.2%	5.5%

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)	36,786.80	6,909,985.91	N/A	Met
Second Prior Year (2023-24)	744,899.26	6,414,029.61	N/A	Met
First Prior Year (2024-25)	(259,182.88)	7,077,038.95	3.7%	Met
Budget Year (2025-26) (Information only)	(890,217.52)	7,071,670.86		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	991,557.48	1,109,810.48	N/A	Met
Second Prior Year (2023-24)	1,094,225.10	1,284,819.28	N/A	Met
First Prior Year (2024-25)	1,614,732.75	2,036,563.54	N/A	Met
Budget Year (2025-26) (Information only)	1,777,380.66			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	1,751,903.98		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.)	591	603	624
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	10,188,835.73	9,828,770.36	9,866,681.07
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,188,835.73	9,828,770.36	9,866,681.07

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	407,553.43	393,150.81	394,667.24
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	407,553.43	393,150.81	394,667.24

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

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

1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	887,163.14	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	279,604.77	62,521.96
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(.03)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	763,299.99	786,198.98
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	887,163.11	1,042,904.76	848,720.94
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.71%	10.61%	8.60%
District's Reserve Standard (Section 10B, Line 7):		407,553.43	393,150.81	394,667.24
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(1,457,673.13)			
Budget Year (2025-26)	(1,728,043.10)	270,369.97	18.5%	Not Met
1st Subsequent Year (2026-27)	(1,747,917.92)	19,874.82	1.2%	Met
2nd Subsequent Year (2027-28)	(1,772,970.60)	25,052.68	1.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

1% salary increase and H&W cap increase

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

- 1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases				
Certificates of Participation	13		General fund	958,784
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				958,784

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	100,389	100,478	100,511	100,488
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	100,389	100,478	100,511	100,488
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General fund and calculated already in the MYP projections.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

32,000

- 4 OPEB Liabilities

- a. Total OPEB liability

383,952.00

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

0.00

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

383,952.00

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

Actuarial

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

6/30/2024

- 5 OPEB Contributions

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

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

16,666.64

10,000.00

10,000.00

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

- d. Number of retirees receiving OPEB benefits

2.00

1.00

1.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

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

No

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	41	41	41	41

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 11, 2025

- 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:

Jun 11, 2025

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:

Jun 11, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2026

5. 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)?

Yes

Yes

One Year Agreement

Total cost of salary settlement

39,458

% change in salary schedule from prior year

100.0%

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:

general fund

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			0
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the budget and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	34	34	34	34

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

19,357

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)
--------------------------	----------------------------------	----------------------------------

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

0		
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	12	12	12	12

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes
1.0%		

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Yes	Yes	Yes

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

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

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

Comments:
(optional)

--

End of School District Budget Criteria and Standards Review

Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Sonora Elementary

Tuolumne County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-1400-0-0000-0000-9789	1400	9789	\$25,082.48
Explanation: adjusted at unaudited actuals			
01-3010-0-0000-0000-9740	3010	9740	\$69,997.86
Explanation: adjusted at unaudited actuals			
01-4127-0-0000-0000-9740	4127	9740	\$8,086.80
Explanation: adjusted at unaudited actuals			
01-6053-0-0000-0000-9740	6053	9740	\$56,400.85
Explanation: adjusted at unaudited actuals			

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

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

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

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

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (Warning) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (Fatal) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

Budget, July 1
Estimated Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Sonora Elementary

Tuolumne County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>

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

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

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

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

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

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

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$8,189,653.00	\$8,189,653.00
DEBT.GOV.PENSION.LIAB.9663	\$7,632,804.00	\$7,632,804.00
DEBT.GOV.CAP.LEASES.9667	\$41,646.00	\$41,646.00
DEBT.GOV.OTH.DEBT.9669	\$636,484.35	\$636,484.35

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Export Log
Period: Budget, July 1
Type of Export: Official

=====

LEA: 55-72371-0000000 Sonora Elementary

Official Check for LEA: 55-72371-0000000 is good

Export of USER General Ledger started at 6/4/2025, 10:03:30 PM

OFFICIAL Header for LEA: 55-72371-0000000 Sonora Elementary
VERSION SACS V12

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 1: 595
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 2: 355

Export USER General Ledger completed at 6/4/2025, 10:03:30 PM

Export of Supplementals (USER ELEMENTs) started at 6/4/2025, 10:03:30 PM

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 3: 600
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 4: 2661

Export of supplementals (USER ELEMENTs) completed at 6/4/2025, 10:03:30 PM

Export of TRC Explanations started at 6/4/2025, 10:03:30 PM

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 5: 0
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 6: 60

Export of TRC Explanations completed at 6/4/2025, 10:03:30 PM

Export of TRC Log started at 6/4/2025, 10:03:30 PM

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 7: 56
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 8: 60

Export of TRC Log completed at 6/4/2025, 10:03:30 PM

OFFICIAL END for LEA: 55-72371-0000000 Sonora Elementary

Exported to file: 55723710000000_BS1_2025-26_G8BWGHJE36_OFFICIAL.DAT

Sonora Elementary (72371) - 25.26 Adopted Budget								
5/15/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	730	694	648	654	668	691	691	691
Unduplicated Pupil Count (UPC)	327	332	318	321	327	339	339	339
Unduplicated Pupil Percentage (UPP)	44.04%	45.40%	47.15%	48.65%	49.04%	49.03%	49.02%	49.06%
Current Year LCFF Average Daily Attendance (ADA)	656.41	617.99	576.74	594.68	607.39	628.20	628.20	628.20
Funded LCFF ADA	709.17	682.34	661.75	617.26	607.39	628.20	628.20	628.20
LCFF ADA Funding Method	Prior Year	3PY Average	3PY Average	3PY Average	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	\$6,602,769	\$6,871,685	\$6,733,113	\$6,424,163	\$6,514,366	\$6,964,997	\$7,195,595	\$7,428,708
Grade Span Adjustment	290,522	308,744	306,298	291,548	299,478	327,963	338,934	349,904
Adjusted Base Grant	\$6,893,291	\$7,180,429	\$7,039,411	\$6,715,711	\$6,813,844	\$7,292,960	\$7,534,529	\$7,778,612
Supplemental Grant	607,161	651,983	663,817	653,439	668,301	715,148	738,686	763,238
Concentration Grant	-	-	-	-	-	-	-	-
Total Base, Supplemental and Concentration Grant	\$7,500,452	\$7,832,412	\$7,703,228	\$7,369,150	\$7,482,145	\$8,008,108	\$8,273,215	\$8,541,850
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	30,730	30,730	30,730	30,730	30,730	30,730	30,730	30,730
Add-on: Home-to-School Transportation	173,327	187,574	189,581	193,941	199,798	206,631	213,470	220,386
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	64,052	54,092	52,278	93,496	105,073	114,707	118,503	122,333
Total Allowance and Add-On Amounts	\$268,109	\$272,396	\$272,589	\$318,167	\$335,601	\$352,068	\$362,703	\$373,449
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$7,768,561	\$8,104,808	\$7,975,817	\$7,687,317	\$7,817,746	\$8,360,176	\$8,635,918	\$8,915,299
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 7,768,561	\$ 8,104,808	\$ 7,975,817	\$ 7,687,317	\$ 7,817,746	\$ 8,360,176	\$ 8,635,918	\$ 8,915,299
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 10,954	\$ 11,878	\$ 12,053	\$ 12,454	\$ 12,871	\$ 13,308	\$ 13,747	\$ 14,192
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	7,768,561	8,104,808	7,975,817	7,687,317	7,817,746	8,360,176	8,635,918	8,915,299
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 3,342,278	\$ 3,597,988	\$ 3,687,836	\$ 3,798,471	\$ 3,912,425	\$ 4,029,798	\$ 4,150,692	\$ 4,275,213
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 568,212	\$ 1,007,002	\$ 825,980	\$ 508,714	\$ 453,598	\$ 639,770	\$ 673,004	\$ 704,359
Net State Aid (excludes Additional State Aid)	\$ 3,858,071	\$ 3,499,818	\$ 3,462,001	\$ 3,380,132	\$ 3,451,723	\$ 3,690,608	\$ 3,812,222	\$ 3,935,727
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 7,768,561	\$ 8,104,808	\$ 7,975,817	\$ 7,687,317	\$ 7,817,746	\$ 8,360,176	\$ 8,635,918	\$ 8,915,299

Sonora Elementary (72371) - 25.26 Adopted Budget									
5/15/2025									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
Funding Source by Resource-Object									
State Aid (Resource Code 0000, Object Code 8011)	\$ 3,858,071	\$ 3,499,818	\$ 3,462,001	\$ 3,380,132	\$ 3,451,723	\$ 3,690,608	\$ 3,812,222	\$ 3,935,727	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 568,212	\$ 1,007,002	\$ 825,980	\$ 508,714	\$ 453,598	\$ 639,770	\$ 673,004	\$ 704,359	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 51,509	\$ 4,262	\$ (2,652)	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ 3,342,278	\$ 3,597,988	\$ 3,687,836	\$ 3,798,471	\$ 3,912,425	\$ 4,029,798	\$ 4,150,692	\$ 4,275,213	
% Change		7.6508%	2.4972%	3.0000%	3.0000%	3.0000%	3.0000%	3.0000%	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-	
Entitlement and Source Reconciliation									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 7,768,561	\$ 8,104,808	\$ 7,975,817	\$ 7,687,317	\$ 7,817,746	\$ 8,360,176	\$ 8,635,918	\$ 8,915,299	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement(excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 7,768,561	\$ 8,104,808	\$ 7,975,817	\$ 7,687,317	\$ 7,817,746	\$ 8,360,176	\$ 8,635,918	\$ 8,915,299	
LCAP Percentage to Increase or Improve Services Calculation									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 6,957,343	\$ 7,234,521	\$ 7,091,689	\$ 6,809,207	\$ 6,918,917	\$ 7,407,667	\$ 7,653,032	\$ 7,900,945	
Supplemental and Concentration Grant funding in the LCAP year	\$ 607,161	\$ 651,983	\$ 663,817	\$ 653,439	\$ 668,301	\$ 715,148	\$ 738,686	\$ 763,238	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Percentage to Increase or Improve Services	8.73%	9.01%	9.36%	9.60%	9.66%	9.65%	9.65%	9.66%	

Sonora Elementary (72371) - 25.26 Adopted Budget					5/15/2025				
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Necessary Small School Allowance by School									
District Current Year Necessary Small School (NSS) ADA		-	-	-	-	-	-	-	-
District Funded NSS ADA		-	-	-	-	-	-	-	-
District NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #1									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #2									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #3									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #4									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #5									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sonora Elementary (72371) - 25.26 Adopted Budget									
5/15/2025									
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 11,010.28	\$ 11,945.35	\$ 12,111.71	\$ 12,424.73	\$ 12,809.10	\$ 13,245.90	\$ 13,684.87	\$ 14,129.51	
Grades 4-6	\$ 10,123.50	\$ 10,983.27	\$ 11,136.69	\$ 11,423.99	\$ 11,776.91	\$ 12,179.68	\$ 12,582.44	\$ 12,990.76	
Grades 7-8	\$ 10,423.81	\$ 11,308.32	\$ 11,466.08	\$ 11,761.96	\$ 12,126.10	\$ 12,540.94	\$ 12,955.77	\$ 13,376.20	
Grades 9-12	\$ 12,394.32	\$ 13,446.29	\$ 13,634.98	\$ 13,986.19	\$ 14,418.89	\$ 14,911.65	\$ 15,405.50	\$ 15,905.17	
Base Grants									
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117	
Grade Span Adjustment									
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212	
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$ 10,119	\$ 10,951	\$ 11,068	\$ 11,323	\$ 11,665	\$ 12,063	\$ 12,463	\$ 12,867	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,391	\$ 12,327	\$ 12,460	\$ 12,746	\$ 13,131	\$ 13,580	\$ 14,030	\$ 14,484	
Prorated Base Grants									
Grades TK-3	\$ 9,166	\$ 9,919	\$ 10,025	\$ 10,256	\$ 10,566	\$ 10,927	\$ 11,289	\$ 11,655	
Grades 4-6	\$ 9,304	\$ 10,069	\$ 10,177	\$ 10,411	\$ 10,725	\$ 11,092	\$ 11,459	\$ 11,830	
Grades 7-8	\$ 9,580	\$ 10,367	\$ 10,478	\$ 10,719	\$ 11,043	\$ 11,421	\$ 11,799	\$ 12,181	
Grades 9-12	\$ 11,102	\$ 12,015	\$ 12,144	\$ 12,423	\$ 12,798	\$ 13,236	\$ 13,674	\$ 14,117	
Prorated Grade Span Adjustment									
Grades TK-3	\$ 953	\$ 1,032	\$ 1,043	\$ 1,067	\$ 1,099	\$ 1,136	\$ 1,174	\$ 1,212	
Grades 9-12	\$ 289	\$ 312	\$ 316	\$ 323	\$ 333	\$ 344	\$ 356	\$ 367	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 2,024	\$ 2,190	\$ 2,214	\$ 2,265	\$ 2,333	\$ 2,413	\$ 2,493	\$ 2,573	
Grades 4-6	\$ 1,861	\$ 2,014	\$ 2,035	\$ 2,082	\$ 2,145	\$ 2,218	\$ 2,292	\$ 2,366	
Grades 7-8	\$ 1,916	\$ 2,073	\$ 2,096	\$ 2,144	\$ 2,209	\$ 2,284	\$ 2,360	\$ 2,436	
Grades 9-12	\$ 2,278	\$ 2,465	\$ 2,492	\$ 2,549	\$ 2,626	\$ 2,716	\$ 2,806	\$ 2,897	
Actual - 1.00 ADA, Local UPP as follows:	44.04%	45.40%	47.15%	48.65%	49.04%	49.03%	49.02%	49.06%	
Grades TK-3	\$ 891	\$ 994	\$ 1,044	\$ 1,102	\$ 1,144	\$ 1,183	\$ 1,222	\$ 1,263	
Grades 4-6	\$ 819	\$ 914	\$ 960	\$ 1,013	\$ 1,052	\$ 1,088	\$ 1,123	\$ 1,161	
Grades 7-8	\$ 844	\$ 941	\$ 988	\$ 1,043	\$ 1,083	\$ 1,120	\$ 1,157	\$ 1,195	
Grades 9-12	\$ 1,003	\$ 1,119	\$ 1,175	\$ 1,240	\$ 1,288	\$ 1,332	\$ 1,376	\$ 1,421	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP	65%	65%	65%	65%	65%	65%	65%	65%	65%
Grades TK-3	\$ 6,577	\$ 7,118	\$ 7,194	\$ 7,360	\$ 7,582	\$ 7,841	\$ 8,101	\$ 8,364	
Grades 4-6	\$ 6,048	\$ 6,545	\$ 6,615	\$ 6,767	\$ 6,971	\$ 7,210	\$ 7,448	\$ 7,690	
Grades 7-8	\$ 6,227	\$ 6,739	\$ 6,811	\$ 6,967	\$ 7,178	\$ 7,424	\$ 7,669	\$ 7,918	
Grades 9-12	\$ 7,404	\$ 8,013	\$ 8,099	\$ 8,285	\$ 8,535	\$ 8,827	\$ 9,120	\$ 9,415	
Actual - 1.00 ADA, Local UPP >55% as follows:	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	