

BEAUMONT UNIFIED SCHOOL DISTRICT



2025-26 ADOPTED BUDGET

GENERAL AND SPECIAL PURPOSE FUNDS

**350 W. Brookside Avenue
Beaumont, CA 92223
(951) 845-1631**

June 10, 2025

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BEAUMONT UNIFIED SCHOOL DISTRICT MISSION STATEMENT

The Beaumont Unified School District shall provide high quality educational opportunities for all students in a safe and secure learning environment through a shared commitment among home, school, and community.

BEAUMONT UNIFIED SCHOOL DISTRICT
2025-26 ADOPTED BUDGET

STRATEGIC PLAN

The vision of the Beaumont Unified School District is to provide a quality education by leading, assisting and motivating students to establish and achieve goals to become responsible and productive citizens. A partnership involving the school, home, and community will provide an environment that is conducive to intellectual, academic, personal, and social growth.

ORGANIZATIONAL CORE VALUES

- We believe student success is the primary focus of all our efforts.
- We believe all people should act with integrity, perform at exemplary levels, and should be held accountable for results.
- We believe commitment from students, home, school, and community is vital to student success.
- We believe all students can and should learn and it is our responsibility to provide appropriate opportunities to facilitate that learning.
- We recognize that students learn in different ways and at different rates, and we will provide for these differences.
- We believe all people have value and worth; we embrace diversity and cultural differences as an asset and strength.
- We believe that with the right attitude, achievement is unlimited.

ESSENTIAL GOALS AND OUTCOMES

- All students will meet or exceed grade-level standards.
- All students will have the essential skills to effectively function in a post-secondary educational setting or the world of work.
- All students will become positive, caring, and contributing members of society.

PRIORITIES

INSTRUCTION:

- Prioritize the district and site budgets to meet students' needs.
- Identify and communicate the essential standards for each subject area at each grade level.
- Provide differentiated instruction to meet individual student needs.

- Implement ongoing benchmark assessments in order to determine student progress towards standards.
- Address the counseling needs of students.
- Encourage lifelong learning by developing alternatives and options to meet the unique interests and needs of students.
- Celebrate and recognize student attendance and achievement.

RESOURCES/MATERIALS/EQUIPMENT:

- Provide facilities, equipment, supplies, and materials as needed to enhance student learning.
- Develop interagency cooperation to deliver assistance and counseling through services currently available in the community.
- Seek business and agency partnerships to provide real worksite learning activities including internships and apprenticeships.
- Enhance the District's safety and security programs to ensure a safe and secure environment.
- Utilize technology to its fullest potential to maximize learning and productivity.

EMPLOYEES:

- Provide the training teachers, support staff, and administrators need to do their jobs effectively.
- Promote opportunities for all employees to interact with each other and to understand that each employee is essential to the success of our students.
- Hire employees that embrace the District's core values.
- Recognize the performance, achievement, and dedication of employees.

COMMUNICATION:

- Seek, support, and encourage open and honest communication.
- Communicate standards and expectations to students, parents, staff, and the community.
- Build trust with all entities through collaborative relationships, ongoing interactions, and positive behaviors.
- Encourage and promote communication among all levels of education in order to connect programs, services, and curriculum.

BEAUMONT UNIFIED SCHOOL DISTRICT
2025-26 ADOPTED BUDGET

THE HISTORY OF BEAUMONT UNIFIED SCHOOL DISTRICT

Established in 1953, the Beaumont Unified School District is located in Riverside County and spans approximately 110 square miles. The District operates 15 school sites, including seven elementary schools, one K-8 school, two middle schools, one comprehensive high school, one continuation high school, the 21st Century Learning Institute, a high school middle college, and an adult school. For the 2025-26 school year, the projected enrollment for grades Transitional Kindergarten (TK) through 12, including Non-Public School and county programs, is 12,778 students.

The District is situated in the northwestern region of Riverside County at the intersection of U.S. Interstate 10 and State Route 60. It serves students from the communities of Beaumont, Cherry Valley, and parts of Banning, as well as a portion of Calimesa in San Bernardino County.

The Board of Trustees of the Beaumont Unified School District (the Board) is composed of five members elected by trustee areas to overlapping four-year terms, with elections held every two years. In the event of a vacancy, the remaining Board members fill the position by majority vote, or through a special election if no majority is reached. Each December, the Board selects a president, vice-president, and clerk to serve one-year terms.

The Board appoints the District's Superintendent of Schools, who reports directly to the Board. The Superintendent, along with key District administrators, oversees and implements District policies while managing daily operations. They also supervise other administrators to ensure effective leadership. Staff members support the District by providing fiscal services, student services, facilities management, human resources, and both administrative and instructional support.



BEAUMONT UNIFIED SCHOOL DISTRICT
2025-26 ADOPTED BUDGET

BOARD OF TRUSTEES

Mrs. Melissa Williamson, **President**

Mr. Jeff Brown, **Vice President**

Dr. Lanston Sylvester, **Clerk**

Mrs. Susie Lara, **Member**

Mr. David Sanchez **Member**

DISTRICT ADMINISTRATION

Mrs. Mays Kakish,
Superintendent

Mr. Sergio San Martin,
Chief Business Official

Dr. Ebon Brown,
**Assistant Superintendent of
Instructional Support Services**

Mrs. Jennifer Castillo,
**Assistant Superintendent of
Human Resources**

SITE ADMINISTRATION

Elementary Schools

Mr. Ian Young, **Principal**
Anna Hause

Mr. Joel Hudec, **Principal**
Brookside

Mrs. Idali Lopez, **Principal**
Palm Innovation Academy

Mrs. Yesenia Casillas, **Principal**
Starlight

Mrs. Ann-Marie Farias, **Principal**
Sundance

Mrs. Mandy McClure, **Principal**
Three Rings Ranch

Mrs. Lora Roman, **Principal**
Tournament Hills

K-8 Schools

Dr. Mari Saenz, **Principal**
Summerwind Trails

Middle Schools

Mr. Sean Dickinson, **Principal**
Mountain View

Mr. Christopher Horton, **Principal**
San Gorgonio

High Schools

Mr. Drew Scherrer, **Principal**
Beaumont High School

Dr. Benisha Carr, **Principal**
Glen View & Middle College Highs
21st Century Learning Institute

Adult Schools

Mr. Anthony Coronado, **Principal**
Beaumont Adult School

INTRODUCTION

The budget represents the District's educational plan in financial terms, outlining the programs and services provided to the community. It also serves as a key management tool, enabling the Board of Trustees and administration to ensure the effective implementation of the District's educational objectives.

Our school district relies heavily on external revenue sources, with limited ability to adjust the local tax rate to increase funding, except in unique circumstances. The majority of our funding is either directly provided or regulated by higher levels of government.

The District utilizes a Study Budget approach, beginning with a preliminary or working document known as a "roll-over budget." This approach carries forward all ongoing expenses—such as salaries, benefits, contractual obligations, utilities, and insurance—from the prior fiscal year, with adjustments made for step and column advancements as well as rate increases. The Board of Trustees adopts the budget through a single-cycle process, with final approval required by July 1.

In May, a public notice is published in a newspaper of general circulation, announcing that the budget will be available for public review three days prior to the public hearing. Copies are accessible at the Educational Support Facility (ESF), the Beaumont Library, and on the District's website. The notice also provides the date of the public hearing. After the hearing, the Board of Trustees reviews and adopts the final annual budget, known as the Adopted Budget, at a subsequent meeting.

The District's total budget includes both General Purpose and Special Purpose funds, covering all operational expenses related to instructional and support programs. It outlines the specific costs associated with various school programs.

The budget operates on a fiscal year from July 1 to June 30 and is divided into:

- 1. Unrestricted General Purpose – Fund 03**
- 2. Restricted General Purpose – Fund 06**, which includes:
 - Categorical Programs
 - Special Education
 - Restricted State Lottery
 - Routine Restricted Maintenance

The Local Control Funding Formula (LCFF) is California's system for funding public schools. It provides a base amount of money for every student, then gives additional

funds to support students with greater needs—specifically those who are English learners, from low-income households, or in foster care.

The goal of LCFF is to make school funding more equitable by directing more resources to the students who need them the most.

LCFF includes several key components for school districts and charter schools:

- **Base Grant:** A base grant of \$10,269 per average daily attendance (ADA), with variations based on grade span.
- **Grade Span Adjustment (GSA):** A 10.4% adjustment to the base grant amount for transitional kindergarten (TK) through grade three. To receive these funds, the Local Education Agency (LEA) must maintain an average class size of no more than 24 students in TK through third grade unless an alternative enrollment average is collectively bargained. Beaumont has not adopted this alternative.
- **Career Technical Education (CTE) Adjustment:** A 2.6% adjustment to the base grant amount for grades nine through twelve.
- **Supplemental Grant:** A grant equal to 20% of the adjusted base grant for targeted disadvantaged students, including English learners (EL), those eligible for free or reduced-price meals (FRPM), foster youth, or any combination of these (unduplicated count).
- **Concentration Grant:** A grant equal to 65% of the adjusted base grant for targeted students exceeding 55% of an LEA's enrollment.
- **Add-on adjustments** for Targeted Instructional Improvement Block Grant, Transportation and Transitional Kindergarten.

In addition, specific assumptions influence multiple components of the budget.

1. School funding allocations for instructional, administrative, and support-related supplies, services, and equipment are determined based on current funding formulas.
2. Employee salary increments have been included.
3. A cost of living adjustment (C.O.L.A.) included in the LCFF funding of 2.43%.
4. Projected enrollment of 12,778 (including non-public students).
5. Projected average daily attendance (ADA) of 11,934 (which includes 29 ADA for county-operated classes and 12 ADA for non-public operated classes).

6. Local Control Funding Formula based on the following amounts per grade span at full funding:
- a. \$10,256 Base + \$1,067 Grade Span Adjustment (GSA) for Grades K-3
 - b. \$10,411 Base for Grades 4-6
 - c. \$10,719 Base for Grades 7-8
 - d. \$12,423 Base + \$323 Career Technical Education (CTE) for Grades 9-12
 - e. Supplemental per unduplicated pupil:
 - i. Grades TK-3, \$ 1,583
 - ii. Grades 4-6, \$ 1,455
 - iii. Grades 7-8, \$ 1,498
 - iv. Grades 9-12, \$ 1,782
 - f. Concentration per unduplicated pupil:
 - i. Grades TK-3, \$ 1,096
 - ii. Grades 4-6, \$ 1,008
 - iii. Grades 7-8, \$ 1,037
 - iv. Grades 9-12, \$ 1,234

The budget includes Home-to-School Transportation and the Targeted Instructional Improvement Block Grant as add-ons to the LCFF. Additionally, Local Education Agencies (LEAs) are required to maintain transportation expenditures, using the funds specifically allocated for that purpose.

As part of the LCFF, school districts are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP). This plan must outline goals and measure progress for various student subgroups across multiple state and local performance indicators.

The District qualifies for, applies for, and receives significant funding from special-purpose federal programs. However, federal categorical funding levels for the 2025-26 fiscal year are subject to changes and adjustments based on federal budget decisions.

Additionally, following the approval of the Lottery initiative by the California electorate, school districts are required to separately report the amount of Lottery funds received and the corresponding expenditures. These funds are categorized as:

- **Lottery, Unrestricted**
- **Lottery, Instructional Materials**

PROJECTED ENROLLMENT

Projected enrollment represents the estimated number of students enrolled at each school site, which is used for staffing purposes.

The most critical factor in preparing school and department budgets is projected enrollment. Consistent district-wide projections are essential to ensure uniformity in budgeting and planning for additional facilities. Revenue projections must align with the figures used to determine staffing patterns, facility needs, and other expenditures.

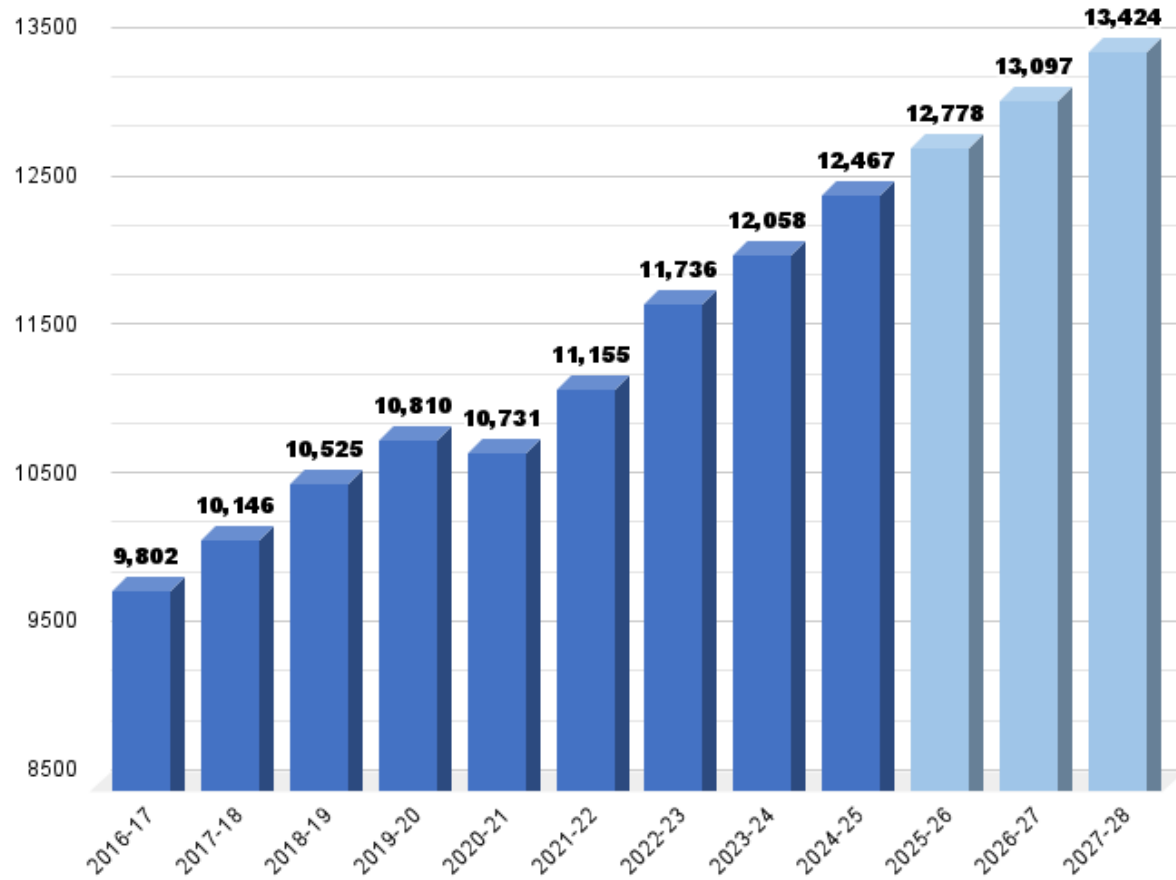
The Enrollment Committee prepares official enrollment estimates for the entire district and each individual school using all available data. These projections are then distributed to each site for review and feedback. The Cabinet reserves the right to adjust the official projections based on input from principals.

BASIC ASSUMPTIONS

Enrollment projections are based on California Basic Educational Data System (CBEDS) input from the current school year and projected to the following October. Initial projections for the upcoming school year are generated each January, with official adjustments available for review and use in February/March. These projections are periodically updated to refine current-year estimates and forecast future enrollment.

Retention is not included in the enrollment projections. The Facilities Planning Department encourages site administrators to submit retention student counts as early as possible to allow for final adjustments. Additionally, the Board of Trustees has established clear policies governing inter-district and intra-district enrollment requirements.

CBEDS ENROLLMENT HISTORY



- CBEDS numbers include regular education, special education, non-public, and county programs. The total enrollment does not include preschool students of approximately 171 in 2024-25.
- CBEDS Enrollment is projected for the school year 2025-26, 2026-27, and 2027-28.

PROJECTED AVERAGE DAILY ATTENDANCE (ADA)

Projected Average Daily Attendance (ADA) is a key factor in calculating the estimated LCFF revenue the District will receive from the State of California to support student education.

Definition and Reporting of ADA:

ADA represents the average number of students attending classes over a specific period. School districts report attendance three times a year—Period 1 (P1), Period 2 (P2), and Period 3 (Annual). For most Unrestricted Funding Resources, the primary benchmark is P2, which represents the last complete school month ending before April 15 of the school year.

Funding and Attendance Requirements:

School district funding is based on ADA, with funds apportioned monthly by the State. Compulsory attendance laws generally require children ages 6 through 18 to be enrolled in a full-time educational program, with certain exceptions for special education students, working students over 16, and students who have graduated.

LCFF Funding by Grade Span:

The District's attendance projections are based on an increase of enrollment projections due to growth within our district. The amount per ADA is different for each grade span, is as follows:

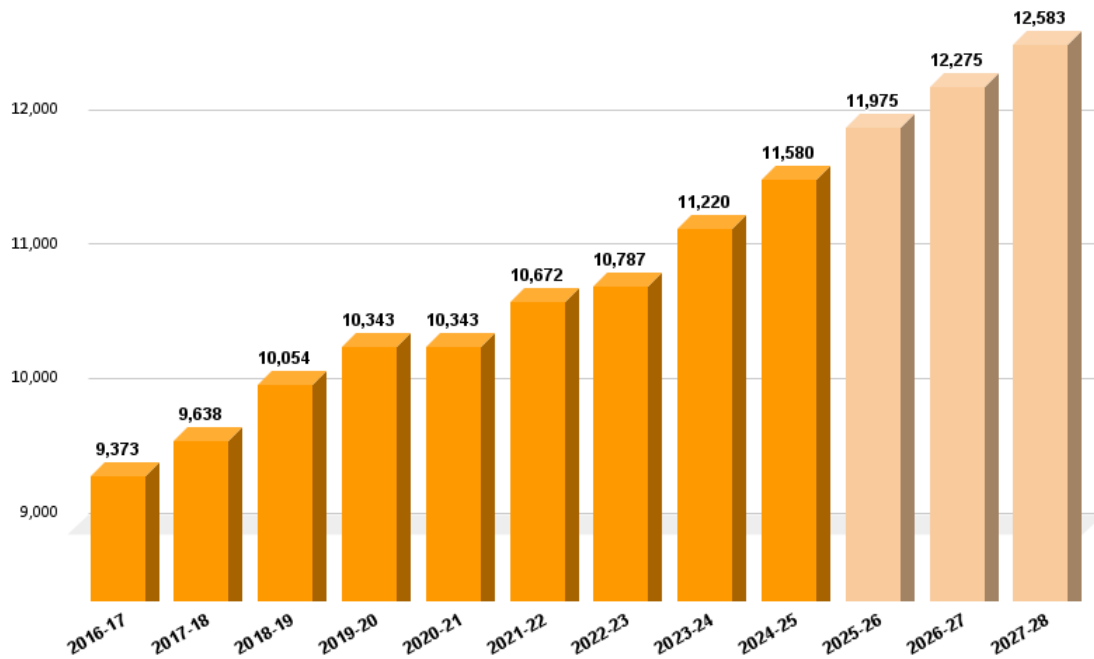
- **Transitional Kindergarten (TK) – Grade 3:** \$14,013 per ADA
- **Grades 4 – 6:** \$12,885 per ADA
- **Grades 7 – 8:** \$13,267 per ADA
- **Grades 9 – 12:** \$15,775 per ADA

The amount per ADA includes an increase of 2.43% for the proposed COLA (Cost of Living Adjustment).

The projected ADA for 2025-26 is 11,975. It is made up of the following programs:

2025-26 PROJECTED ADA	
K-12	11,934
NPS	12
COUNTY	29
TOTAL	11,975

AVERAGE DAILY ATTENDANCE (P2) HISTORY



- ADA numbers include regular education, special education, non-public, and county programs.
- ADA is projected for school year 2025-26, 2026-27, and 2027-28.

SACS stands for Standardized Account Code Structure.

Accounting Code Field Definitions

Fund

A fund is a self-contained set of financial accounts that tracks all financial details related to a specific activity. For example, the Cafeteria Fund is used to record all revenues, expenses, assets, liabilities, and equity associated with running the Food Services program.

Resource

Enables the tracking of revenues back to their original sources. Many of these sources come with specific restrictions and reporting obligations. All financial activity within a resource must remain in balance, just as the overall fund must be balanced.

Project Year

Identifies the year in which funds were awarded to the district. This distinction is important for tracking the use of funds that may extend across multiple fiscal years.

Goal

This field is used to define specific objectives within the educational program, identify special populations served, and enhance the allocation of direct support costs.

Function

Describes the specific activity or purpose for which a service or material is obtained.



BUDGET CYCLE

ADOPTED BUDGET July 1



1st INTERIM BUDGET December 15



2nd INTERIM BUDGET March 15



ESTIMATED ACTUALS July 1



UNAUDITED ACTUALS September 15



AUDITED ACTUALS December 15

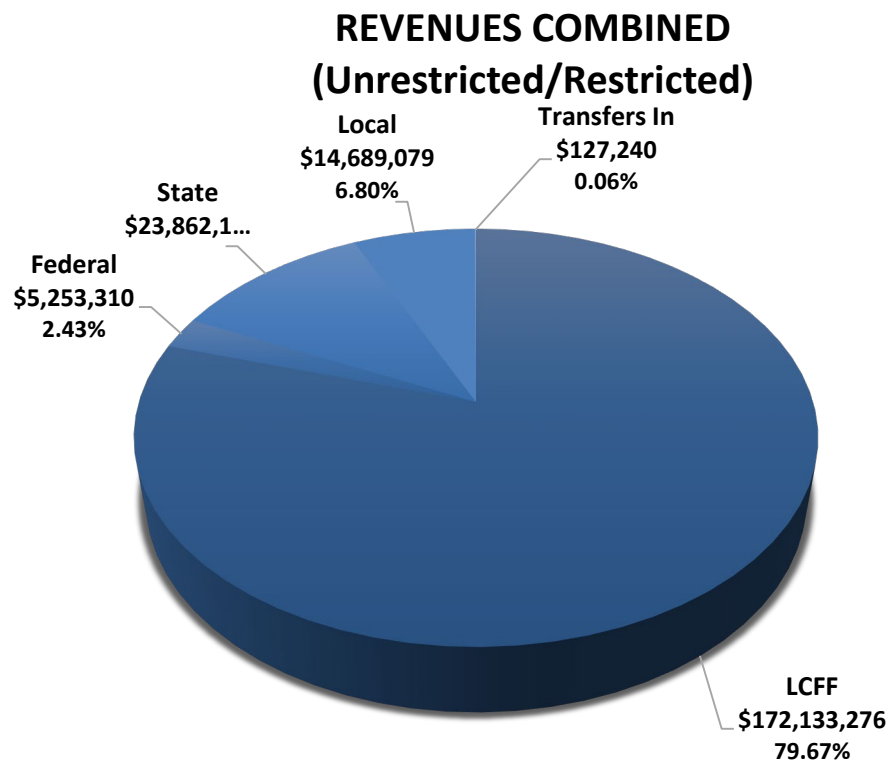
General Fund Revenue

The **General Fund** encompasses all operational budgets for the District, excluding those designated as **Special Revenue Funds**. The following funds are classified as Special Revenue or Capital Project Funds:

- Adult Education
- Cafeteria Special Revenue
- Deferred Maintenance
- Pupil Transportation Equipment
- Special Reserve-other than Capital Outlay Projects
- Building Fund
- Capital Facilities
- County Schools Facilities Fund
- Special Reserve-Capital Outlay Projects

The revenues in the General Fund are comprised of the following:

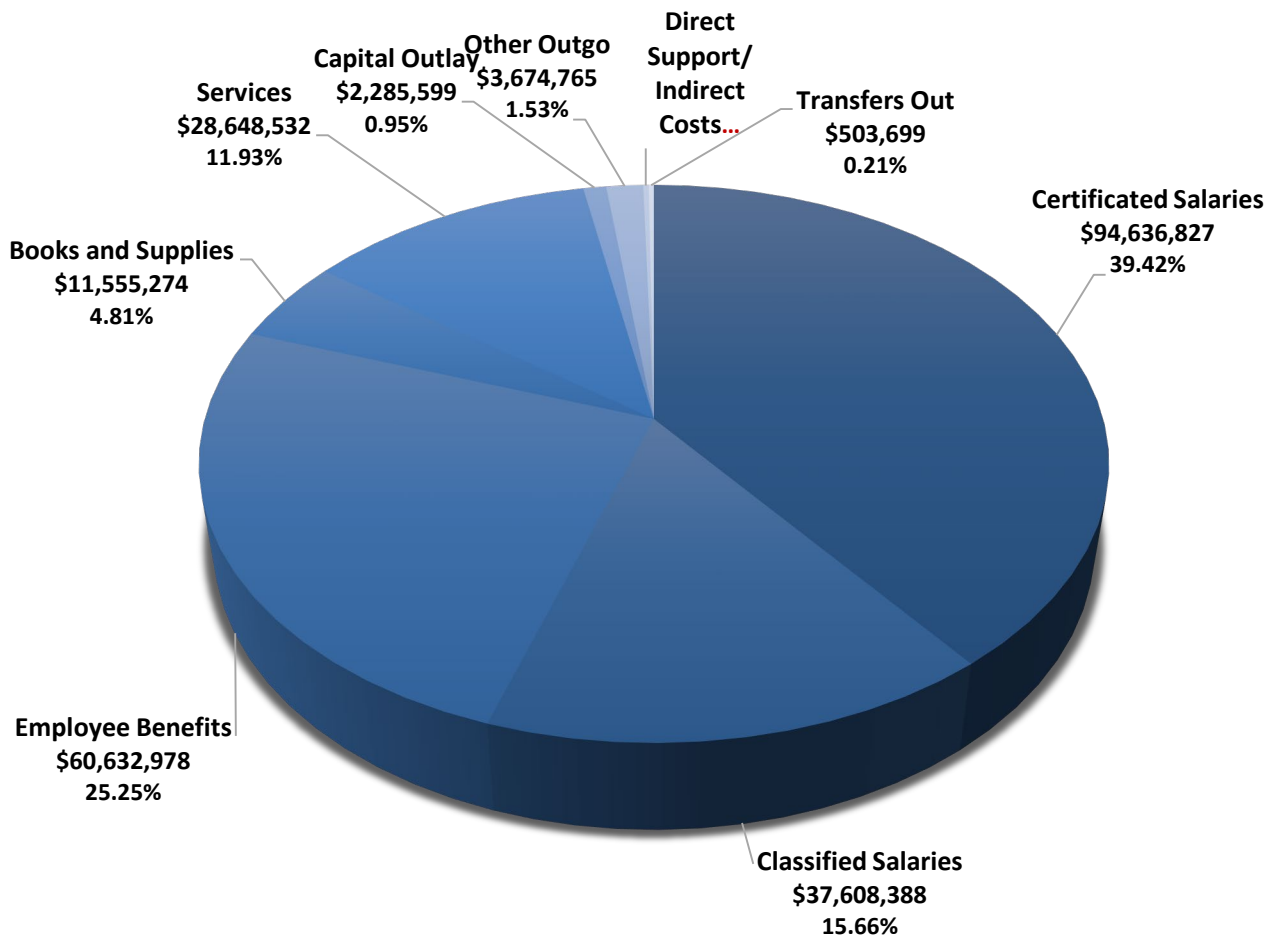
REVENUES	2025-26 Preliminary Budget
LCFF	\$172,133,276
Federal Revenues	\$5,253,310
Other State Revenues	\$23,862,130
Other Local Revenue	\$14,689,079
Transfers In	\$127,240
TOTAL REVENUES	\$216,065,035



General Fund Expenditures

EXPENDITURES	2025-26 Preliminary Budget
Certificated Salaries *	\$94,636,827
Classified Salaries *	\$37,608,388
Employee Benefits *	\$60,632,978
Books & Supplies	\$11,555,274
Services, Other Operating Expense	\$28,648,532
Capital Outlay	\$2,285,599
Other Outgo	\$3,674,765
Direct Support / Indirect Costs	\$(543,547)
Transfers Out	\$503,699
TOTAL EXPENDITURES	\$239,002,515

EXPENDITURES COMBINED (Unrestricted/Restricted)



BEAUMONT UNIFIED SCHOOL DISTRICT
GENERAL FUND (03 AND 06)
Unrestricted and Restricted
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

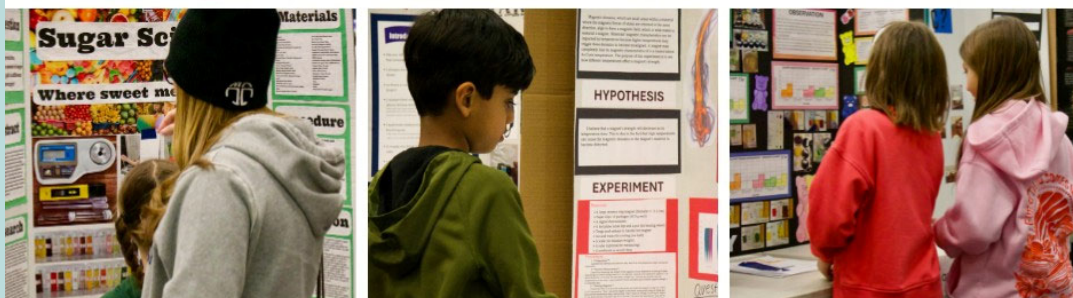
Description		Account Codes	2024-25 Original Budget	2024-25 Estimated Actuals	2025-26 Preliminary Budget
A. REVENUES					
1	LCFF Sources	8010-8099	160,702,932	160,276,807	172,133,276
2	Federal Revenue	8100-8299	5,150,788	5,842,386	5,253,310
3	Other State Revenue	8300-8599	23,333,507	25,204,768	23,862,130
4	Other Local Revenue	8600-8799	13,313,433	15,081,667	14,689,080
5	TOTAL REVENUE		202,500,660	206,405,628	215,937,796
B. EXPENDITURES					
1	Certificated Salaries	1000-1999	86,949,594	86,582,171	94,636,827
2	Classified Salaries	2000-2999	34,067,673	34,444,008	37,608,388
3	Employee Benefits	3000-3999	56,534,676	56,934,887	60,632,978
4	Books and Supplies	4000-4999	11,326,657	11,011,209	11,555,274
5	Services & Other Operating Expend.	5000-5999	24,629,671	30,728,389	28,648,532
6	Capital Outlay	6000-6999	5,144,722	4,305,774	2,285,599
7	Other Outgo	7100-7299	3,505,042	3,493,291	3,674,765
8	Indirect Cost	7300-7399	(536,319)	(514,425)	(543,547)
9	TOTAL EXPENDITURES		221,621,716	226,985,304	238,498,816
C. EXCESS (Deficiency) of REVENUE over EXPENDITURES			(19,121,056)	(20,579,676)	(22,561,020)
D. OTHER FINANCING SOURCES/USES					
1	Interfund Transfers				
	a) Interfund Transfers In	8910-8929	130,900	683,259	127,240
	b) Interfund Transfers Out	7610-7629	503,699	790,605	503,699
2	Other Sources/Uses				
	a) Sources	8930-8979	0	0	0
	b) Uses	7630-7699	0	0	0
3	Contributions	8980-8999	0	(220,627)	(29,715)
4	TOTAL, OTHER FINANCING SOURCES/USES		(372,799)	(327,973)	(406,174)
E. NET INCREASE(DECREASE) IN FUND BALANCE			(19,493,855)	(20,907,649)	(22,967,194)
F. FUND BALANCE, RESERVES					
1	Beginning Fund Balance				
	a) As of July 1 - Unaudited	9791	59,103,054	70,911,364	50,003,715
	b) Audit Adjustments	9793	0	0	0
	c) As of July 1 - Audited (F1a + F1b)		59,103,054	70,911,364	50,003,715
	d) Other Restatements	9795	0	0	0
	e) Adjusted Beginning Balance (F1c + F1d)		59,103,054	70,911,364	50,003,715
2	ENDING FUND BALANCE (Line E + Line F1e)		39,609,199	50,003,715	27,036,521
COMPONENTS OF THE ENDING FUND BALANCE					
	a) Nonspendable, including Revolving Cash	9711	10,000	10,000	10,000
	b) Restricted	9740	5,592,820	12,861,020	5,932,704
	c) Committed	9760	24,373,246	26,954,043	10,326,957
	d) Assigned	9780	2,969,370	3,345,376	3,596,785
	e) Reserve for Economic Uncertainties 3%	9789	6,663,763	6,833,276	7,170,075
UNASSIGNED/UNAPPROPRIATED			0	0	0
	11.33% Reserve (8.33% Reserve for 2025-26)		25,166,810	25,807,010	21,093,817
ENDING FUND BALANCE LESS RESERVE FOR ECONOMIC UNCERTAINTIES, 11.33% (8.33% for 2025-26)			14,442,389	24,196,705	5,942,704



BEAUMONT UNIFIED SCHOOL DISTRICT

BUDGET NARRATIVE

2025-26 ADOPTED BUDGET



2025-26 ADOPTED BUDGET

Budget Narrative

General Fund

The budgeted revenue for the General Fund is based on an estimated P-2 K-12 ADA of 11,934 (excluding 12 ADA for non-public and 29 ADA for county-operated programs). This reflects an increase of 347 ADA from the 2024-25 P-2.

Average Daily Attendance (ADA)

The projected 2025-26 P-2 ADA (including county & non-public) reflects a 3.4% increase of 395 ADA from 2024-25 P-2 actual ADA of 11,580.

Projected 2025-26 P-2 ADA and the actual P-2 ADA five years prior is:

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
10,343	10,191	10,787	11,321	11,580	11,975

Projected LCFF

The Local Control Funding Formula (LCFF) for 2025-26 is based on an ADA of 11,975 (including District Non-Public, County Community Schools, County Non-Public, and County Special Education).

Included in the LCFF projected revenue:

Property Taxes:	\$ 24,197,906.00
State Aid: <i>(includes \$24,612,551 in Education Protection Act Funds)</i>	\$ 147,935,370.00

Revenue Information

Changes to Unrestricted:

LCFF Sources

State Aid	\$ 5,767,661.00
Education Protection Act Funds	\$ 6,399,209.00
Property Taxes	\$ (1,066,833.00)
Transfer to Charter in Lieu of Tax	\$ 279,174.00

LCFF Sources increase \$ 11,379,211.00

Federal Revenue	\$ 41,364.00
Other State Revenue	\$ 900,666.00
Other Local Revenue	\$ (580,906.00)
Transfers In	\$ 37,240.00

Unrestricted Increase \$ 11,777,575.00

Changes to Restricted:

Federal Revenues

Title I	\$ (7,261.00)
SPED IDEA Basic Local Assistance	\$ 181,896.00
SPED IDEA Preschool	\$ 2,477.00
SPED IDEA Preschool Staff Development	\$ 38.00
ARP - Homeless Children and Youth	\$ (15,486.00)
Medi-Cal Billing Option	\$ (741,538.00)

Federal Revenues increase \$ (579,874.00)

2025-26 ADOPTED BUDGET

Budget Narrative

Lottery Restricted	\$ 71,326.00
CTEIG Grant	\$ (227,536.00)
K12 Strong Workforce Grant	\$ (1,378,542.00)
STRS On-Behalf	\$ 1,043,822.00

State Revenues increase \$ (490,930.00)

Other Local revenues

Special Education - AB602	\$ 645,250.00	
School Based Mental Health Grant	\$ 390,431.00	
RCOE Cal Hope FEMA Grant	\$ (46,860.00)	
Redevelopment	\$ (128,167.00)	
		\$ 860,654.00

Restricted Increase \$ (210,150.00)

Expenditure Information

Description	Unrestricted	Restricted
Certificated Salaries	\$ 5,861,957.00	\$ 1,874,564.00
Classified Salaries	\$ 2,827,575.00	\$ 660,047.00
Employee Benefits	\$ 3,094,487.00	\$ 2,683,012.00
Books & Supplies	\$ 212,895.00	\$ (215,316.00)
Services & Other Outgoing	\$ (1,964,742.00)	\$ (1,178,002.00)
Capital Outlay	\$ (404,161.00)	\$ (2,311,164.00)
Other Outgo (Excluding Transfers of Indirect/Direct Support Co	\$ -	\$ 181,474.00
Transfers of Indirect/Direct Support Costs	\$ 720,362.00	\$ (713,568.00)
Other Financing Sources/Uses		
Transfers In	\$ 37,240.00	\$ -
Transfers Out	\$ (266,696.00)	\$ -
Contributions	\$ (5,492,856.00)	\$ 5,492,856.00
Totals	\$ 4,626,061.00	\$ 6,473,903.00

2025-26 ADOPTED BUDGET
Budget Narrative

Ending Balances

The 2025-26 ending fund balances for the General Fund include:

Total Unrestricted	\$ 21,354,159.00	
Total Restricted		\$ 5,932,703.00

Components of Ending Fund Balance

Revolving Cash	\$ 10,000.00	
Economic Uncertainties (3.0%)	\$ 7,170,076.00	
Restricted Fund		\$ 5,932,703.00

COMMITMENTS:

One Month Exp. (8.33%)	\$ 8,998,459.00
Reserve for Deficit Spending	\$ -
Textbooks Curriculum	\$ 1,300,000.00
LCFF: Supplemental and Concentration	\$ 278,839.00

ASSIGNMENTS:

BTA Health and Welfare Pool	\$ 1,575,645.00
CNG Station	\$ 219,167.00
BACME Health and Welfare Pool	\$ 666,568.00
Advanced Placement Federal Grant	\$ 7,358.00
Facilities Use	\$ 56,231.00
Donations	\$ 27,110.00
Transportation - Home to School	\$ 246,047.00
Vacation Liability	\$ 798,659.00

PROJECTION OF OTHER FUNDS

Adult Education (Fund 11)

Beginning Balance	\$ 610,824.00
Revenues	\$ 2,902,516.00
Expenditures	\$ 2,532,143.00
Transfers In	\$ -
Ending Balance	\$ 981,197.00

Adjustments:

Federal Revenue	\$ 135,181.00
State Revenue	\$ (17,359.00)
Local Revenue	\$ 47,263.00
Expenditures	\$ (425,142.00)
Transfers In	\$ -

2025-26 ADOPTED BUDGET

Budget Narrative

Child Development Fund (Fund 12)

Beginning Balance	\$ 37,329.00
Revenues	\$ 549,247.00
Expenditures	\$ 549,247.00
Ending Balance	\$ 37,329.00

Adjustments:

State Revenue	\$ 222,074.00
Expenditures	\$ 222,074.00

Cafeteria Special Revenue Fund – Child Nutrition (Fund 13)

Beginning Balance	\$ 8,487,524.00
Revenues	\$ 10,590,000.00
Expenditures	\$ 11,913,186.00
Ending Balance	\$ 7,164,338.00

Adjustments:

Federal Revenue	\$ 686,857.00
State Revenue	\$ 736,460.00
Local Revenue	\$ 210,000.00
Expenditures	\$ (722,750.00)

Deferred Maintenance (Fund 14)

Beginning Balance	\$ 189,306.00
Revenues	\$ -
Expenditures	\$ 693,005.00
Transfers In	\$ 503,699.00
Ending Balance	\$ -

Adjustments:

Local Revenue	\$ (7,737.00)
Expenditures	\$ (306,995.00)

Pupil Transportation Equipment (Fund 15)

Beginning Balance	\$ -
Revenues	\$ -
Transfers In	\$ -
Ending Balance	\$ -

Adjustments:

Local revenue	\$ (1,858.00)
Expenditures	\$ (149,535.00)

2025-26 ADOPTED BUDGET**Budget Narrative**

Building Fund – Measure Z (Fund 21)

Beginning Balance	\$ 6,740,160.00
Revenues	\$ 50,000.00
Expenditures	\$ 6,782,884.00
Other Sources	\$ -
Ending Balance	\$ 7,276.00

Adjustments:

Local Revenue	\$ (160,000.00)
Expenditures	\$ (4,981,586.00)
Other Sources	\$ (3,662.00)

Capital Facilities – Developer Fees (Fund 25)

Beginning Balance	\$ 12,019,819.00
Revenues	\$ 2,260,000.00
Expenditures	\$ 2,511,648.00
Transfers Out	\$ 63,000.00
Ending Balance	\$ 11,705,171.00

Adjustments:

Local Revenue	\$ (3,093,553.00)
Expenditures	\$ (2,138,616.00)
Other Sources	\$ (27,000.00)

County School Facilities Fund (Fund 35)

Beginning Balance	\$ -
Revenues	\$ 10,420,773.00
Expenditures	\$ -
Transfers Out	\$ 10,420,773.00
Ending Balance	\$ -

Adjustments:

State Revenue	\$ (27,521,305.00)
Local Revenue	\$ (4,511.00)
Expenditures	\$ -
Other Sources	\$ (27,525,905.00)

Special Reserve for Capital Outlay Projects (Fund 40)

Beginning Balance	\$ 44,944,429.00
Revenues	\$ 350,000.00
Expenditures	\$ 29,131,906.00
Transfers in	\$ 10,420,773.00
Ending Balance	\$ 26,583,296.00

Adjustments:

Local Revenue	\$ (200,000.00)
Expenditures	\$ 24,880,840.00
Other Sources	\$ (27,792,601.00)

2025-26 ADOPTED BUDGET**Budget Narrative**

Capital Project Fund for Blended Component Units (Fund 49)

Beginning Balance	\$ 728,633.00
Revenues	\$ 6,588,120.00
Expenditures	\$ 6,539,759.00
Transfers Out	\$ 64,240.00
Ending Balance	\$ 712,754.00

Adjustments:

Local Revenue	\$ 2,609,438.00
Expenditures	\$ 3,628,115.00
Other Sources	\$ 5,841,987.00

Bond Interest and Redemption (Fund 51)

Information for this fund is provided by Riverside County Office of Education. The tax rate for 2024-25 is .07326.

Beginning Balance	\$ 15,900,736.00
Revenues*	\$ 7,262,524.00
Expenditures*	\$ 8,307,844.00
Sources*	\$ -
Ending Balance	\$ 14,855,416.00

**Revenue, expenditures, and sources are actuals through April 30, 2025*

Riverside County Office of Education oversees this fund for the processing of the school bond repayment.

Contributions from the General Unrestricted:

Routine Restricted Maintenance	\$ 6,948,843.00
Transportation	\$ 1,714,290.00
Special Education	\$ 32,092,264.00

General Long-Term Debt Account Group:

July 1, 2024 balances (principal only)

General Obligation Bonds	\$ 110,484,358.50
Certificates of Participation	\$ 1,558,559.66
Capital Leases Payable	\$ 3,014,213.53
Compensated Absences Payable	\$ 798,659.00
Other Post-Emp. Benefits (OPEB)	\$ 14,708,859.00

Indirect Cost Rate:

2021-22	6.49%
2022-23	4.56%
2023-24	6.84%
2024-25	7.27%
2025-26	5.87%



BEAUMONT UNIFIED SCHOOL DISTRICT

SACS FUND FORMS

2025-26 ADOPTED BUDGET



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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	160,276,807.00	0.00	160,276,807.00	172,133,276.00	0.00	172,133,276.00	7.4%
2) Federal Revenue		8100-8299	154,680.00	5,687,706.00	5,842,386.00	196,044.00	5,057,266.00	5,253,310.00	-10.1%
3) Other State Revenue		8300-8599	4,020,801.00	21,183,967.00	25,204,768.00	4,690,714.00	19,171,416.00	23,862,130.00	-5.3%
4) Other Local Revenue		8600-8799	1,793,752.00	13,287,915.00	15,081,667.00	1,238,379.00	13,450,700.00	14,689,079.00	-2.6%
5) TOTAL, REVENUES			166,246,040.00	40,159,588.00	206,405,628.00	178,258,413.00	37,679,382.00	215,937,795.00	4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	66,126,315.00	20,455,856.00	86,582,171.00	72,102,738.00	22,534,089.00	94,636,827.00	9.3%
2) Classified Salaries		2000-2999	21,495,669.00	12,948,339.00	34,444,008.00	24,720,905.00	12,887,483.00	37,608,388.00	9.2%
3) Employee Benefits		3000-3999	35,459,201.00	21,475,686.00	56,934,887.00	37,895,364.00	22,737,614.00	60,632,978.00	6.5%
4) Books and Supplies		4000-4999	6,861,466.00	4,149,743.00	11,011,209.00	7,192,305.00	4,362,969.00	11,555,274.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	18,391,327.00	12,337,062.00	30,728,389.00	16,059,325.00	12,589,207.00	28,648,532.00	-6.8%
6) Capital Outlay		6000-6999	516,896.00	3,788,878.00	4,305,774.00	137,375.00	2,148,224.00	2,285,599.00	-46.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	913,736.00	2,579,555.00	3,493,291.00	913,736.00	2,761,029.00	3,674,765.00	5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,870,086.00)	4,355,661.00	(514,425.00)	(4,188,898.00)	3,645,351.00	(543,547.00)	5.7%
9) TOTAL, EXPENDITURES			144,894,524.00	82,090,780.00	226,985,304.00	154,832,850.00	83,665,966.00	238,498,816.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,351,516.00	(41,931,192.00)	(20,579,676.00)	23,425,563.00	(45,986,584.00)	(22,561,021.00)	9.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	85,221.00	598,038.00	683,259.00	127,240.00	0.00	127,240.00	-81.4%
b) Transfers Out		7600-7629	790,605.00	0.00	790,605.00	503,699.00	0.00	503,699.00	-36.3%
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	(34,676,408.00)	34,676,408.00	0.00	(39,058,267.00)	39,058,267.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,381,792.00)	35,274,446.00	(107,346.00)	(39,434,726.00)	39,058,267.00	(376,459.00)	250.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,030,276.00)	(6,656,746.00)	(20,687,022.00)	(16,009,163.00)	(6,928,317.00)	(22,937,480.00)	10.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,393,598.00	19,517,766.00	70,911,364.00	37,363,322.00	12,861,020.00	50,224,342.00	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			51,393,598.00	19,517,766.00	70,911,364.00	37,363,322.00	12,861,020.00	50,224,342.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,393,598.00	19,517,766.00	70,911,364.00	37,363,322.00	12,861,020.00	50,224,342.00	-29.2%
2) Ending Balance, June 30 (E + F1e)			37,363,322.00	12,861,020.00	50,224,342.00	21,354,159.00	5,932,703.00	27,286,862.00	-45.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,861,020.00	12,861,020.00	0.00	5,932,703.00	5,932,703.00	-53.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	27,174,669.00	0.00	27,174,669.00	10,577,298.00	0.00	10,577,298.00	-61.1%
One Month Operating Expenditures (8.33%)	0000	9760	18,973,733.00		18,973,733.00			0.00	
Textbooks Curriculum	0000	9760	1,300,000.00		1,300,000.00			0.00	
Reserve for Deficit Spending	0000	9760	6,516,951.00		6,516,951.00			0.00	
Computer Replacement Plan	0000	9760	105,146.00		105,146.00			0.00	
LCFF Supplemental Concentration	0000	9760	278,839.00		278,839.00			0.00	
One Month Operating Expenditures (8.33%)	0000	9760			0.00	8,998,459.00		8,998,459.00	
Textbooks Curriculum	0000	9760			0.00	1,300,000.00		1,300,000.00	
LCFF Supplemental Concentration	0000	9760			0.00	278,839.00		278,839.00	
d) Assigned									
Other Assignments		9780	3,345,376.00	0.00	3,345,376.00	3,596,785.00	0.00	3,596,785.00	7.5%
BTA Health and Welfare Pool	0000	9780	1,575,645.00		1,575,645.00			0.00	
CNG Station	0000	9780	192,367.00		192,367.00			0.00	
BACME Health and Welfare Pool	0000	9780	666,568.00		666,568.00			0.00	
Advanced Placement Federal Grant	0000	9780	7,358.00		7,358.00			0.00	
Facilities Use	0000	9780	48,603.00		48,603.00			0.00	
ADA incentive	0000	9780	28,419.00		28,419.00			0.00	
Donations	0000	9780	27,757.00		27,757.00			0.00	
Vacation Liability	0000	9780	798,659.00		798,659.00			0.00	
BTA Health and Welfare Pool	0000	9780			0.00	1,575,645.00		1,575,645.00	
CNG Station	0000	9780			0.00	219,167.00		219,167.00	

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

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
BACME Health and Welfare Pool	0000	9780			0.00	666,568.00		666,568.00	
Advanced Placement Federal Grant	0000	9780			0.00	7,358.00		7,358.00	
Facilities Use	0000	9780			0.00	56,231.00		56,231.00	
Donations	0000	9780			0.00	27,110.00		27,110.00	
Transportation - Home to School	0000	9780			0.00	246,047.00		246,047.00	
Vacation Liability	0000	9780			0.00	798,659.00		798,659.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,833,277.00	0.00	6,833,277.00	7,170,076.00	0.00	7,170,076.00	4.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	37,363,322.00	12,861,020.00	50,224,342.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
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			37,363,322.00	12,861,020.00	50,224,342.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				

			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							
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			37,363,322.00	12,861,020.00	50,224,342.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	112,054,698.00	0.00	112,054,698.00	123,322,819.00	0.00	123,322,819.00	10.1%
Education Protection Account State Aid - Current Year		8012	23,264,849.00	0.00	23,264,849.00	24,612,551.00	0.00	24,612,551.00	5.8%
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	277,531.00	0.00	277,531.00	277,531.00	0.00	277,531.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	36,053,571.00	0.00	36,053,571.00	36,053,571.00	0.00	36,053,571.00	0.0%
Unsecured Roll Taxes		8042	1,962,005.00	0.00	1,962,005.00	1,962,005.00	0.00	1,962,005.00	0.0%
Prior Years' Taxes		8043	1,775,478.00	0.00	1,775,478.00	1,775,478.00	0.00	1,775,478.00	0.0%
Supplemental Taxes		8044	1,202,540.00	0.00	1,202,540.00	1,202,540.00	0.00	1,202,540.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,808,197.00)	0.00	(4,808,197.00)	(4,808,197.00)	0.00	(4,808,197.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,020,939.00	0.00	1,020,939.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			172,803,414.00	0.00	172,803,414.00	184,398,298.00	0.00	184,398,298.00	6.7%
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%

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

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,526,607.00)	0.00	(12,526,607.00)	(12,265,022.00)	0.00	(12,265,022.00)	-2.1%
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			160,276,807.00	0.00	160,276,807.00	172,133,276.00	0.00	172,133,276.00	7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,637,934.00	2,637,934.00	0.00	2,816,585.00	2,816,585.00	6.8%
Special Education Discretionary Grants		8182	0.00	137,196.00	137,196.00	0.00	139,661.00	139,661.00	1.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,543,838.00	1,543,838.00		1,536,577.00	1,536,577.00	-0.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		238,791.00	238,791.00		238,791.00	238,791.00	0.0%
Title III, Immigrant Student Program	4201	8290		16,362.00	16,362.00		16,362.00	16,362.00	0.0%
Title III, English Learner Program	4203	8290		124,931.00	124,931.00		124,931.00	124,931.00	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		110,723.00	110,723.00		110,723.00	110,723.00	0.0%
Career and Technical Education	3500-3599	8290		73,636.00	73,636.00		73,636.00	73,636.00	0.0%
All Other Federal Revenue	All Other	8290	154,680.00	804,295.00	958,975.00	196,044.00	0.00	196,044.00	-79.6%
TOTAL, FEDERAL REVENUE			154,680.00	5,687,706.00	5,842,386.00	196,044.00	5,057,266.00	5,253,310.00	-10.1%
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%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	548,712.00	0.00	548,712.00	548,712.00	0.00	548,712.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,234,457.00	958,210.00	3,192,667.00	2,292,573.00	984,246.00	3,276,819.00	2.6%
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		6,240,174.00	6,240,174.00		6,240,174.00	6,240,174.00	0.0%
After School Education and Safety (ASES)	6010	8590		399,216.00	399,216.00		399,216.00	399,216.00	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		600.00	600.00		0.00	0.00	-100.0%
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		876,750.00	876,750.00		649,214.00	649,214.00	-26.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,920,951.00	1,920,951.00		1,920,951.00	1,920,951.00	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	1,237,632.00	10,788,066.00	12,025,698.00	1,849,429.00	8,977,615.00	10,827,044.00	-10.0%
TOTAL, OTHER STATE REVENUE			4,020,801.00	21,183,967.00	25,204,768.00	4,690,714.00	19,171,416.00	23,862,130.00	-5.3%
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%

Description Resource Codes Object Codes			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	128,167.00	128,167.00	0.00	0.00	0.00	-100.0%
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	65,791.00	0.00	65,791.00	97,708.00	0.00	97,708.00	48.5%
Interest		8660	778,710.00	0.00	778,710.00	350,000.00	0.00	350,000.00	-55.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	15,635.00	0.00	15,635.00	15,000.00	0.00	15,000.00	-4.1%
Interagency Services		8677	750.00	0.00	750.00	5,000.00	0.00	5,000.00	566.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	811,085.00	1,087,572.00	1,898,657.00	770,671.00	1,043,229.00	1,813,900.00	-4.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	121,781.00	0.00	121,781.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		12,072,176.00	12,072,176.00		12,407,471.00	12,407,471.00	2.8%
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%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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			1,793,752.00	13,287,915.00	15,081,667.00	1,238,379.00	13,450,700.00	14,689,079.00	-2.6%
TOTAL, REVENUES			166,246,040.00	40,159,588.00	206,405,628.00	178,258,413.00	37,679,382.00	215,937,795.00	4.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	53,845,120.00	12,060,184.00	65,905,304.00	59,091,500.00	13,447,925.00	72,539,425.00	10.1%
Certificated Pupil Support Salaries		1200	4,364,273.00	7,043,724.00	11,407,997.00	4,427,837.00	7,664,450.00	12,092,287.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,106,232.00	1,327,298.00	8,433,530.00	7,753,746.00	1,397,915.00	9,151,661.00	8.5%
Other Certificated Salaries		1900	810,690.00	24,650.00	835,340.00	829,655.00	23,799.00	853,454.00	2.2%
TOTAL, CERTIFICATED SALARIES			66,126,315.00	20,455,856.00	86,582,171.00	72,102,738.00	22,534,089.00	94,636,827.00	9.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,912,448.00	8,899,969.00	10,812,417.00	2,443,116.00	8,736,125.00	11,179,241.00	3.4%
Classified Support Salaries		2200	6,812,773.00	2,281,701.00	9,094,474.00	8,226,268.00	2,203,018.00	10,429,286.00	14.7%
Classified Supervisors' and Administrators' Salaries		2300	3,019,465.00	98,179.00	3,117,644.00	3,310,524.00	126,267.00	3,436,791.00	10.2%
Clerical, Technical and Office Salaries		2400	6,985,095.00	740,867.00	7,725,962.00	7,917,806.00	794,353.00	8,712,159.00	12.8%
Other Classified Salaries		2900	2,765,888.00	927,623.00	3,693,511.00	2,823,191.00	1,027,720.00	3,850,911.00	4.3%
TOTAL, CLASSIFIED SALARIES			21,495,669.00	12,948,339.00	34,444,008.00	24,720,905.00	12,887,483.00	37,608,388.00	9.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,314,640.00	10,971,886.00	23,286,526.00	13,526,015.00	11,257,846.00	24,783,861.00	6.4%
PERS		3201-3202	5,489,966.00	3,293,285.00	8,783,251.00	5,851,301.00	3,440,438.00	9,291,739.00	5.8%
OASDI/Medicare/Alternative		3301-3302	2,515,318.00	1,250,508.00	3,765,826.00	2,751,106.00	1,312,354.00	4,063,460.00	7.9%
Health and Welfare Benefits		3401-3402	12,521,196.00	4,950,074.00	17,471,270.00	13,051,661.00	5,730,778.00	18,782,439.00	7.5%
Unemployment Insurance		3501-3502	59,697.00	16,236.00	75,933.00	48,501.00	17,731.00	66,232.00	-12.8%
Workers' Compensation		3601-3602	1,948,154.00	706,877.00	2,655,031.00	2,088,732.00	763,700.00	2,852,432.00	7.4%
OPEB, Allocated		3701-3702	174,641.00	63,761.00	238,402.00	190,157.00	69,527.00	259,684.00	8.9%
OPEB, Active Employees		3751-3752	190,754.00	86,265.00	277,019.00	196,983.00	95,890.00	292,873.00	5.7%
Other Employee Benefits		3901-3902	244,835.00	136,794.00	381,629.00	190,908.00	49,350.00	240,258.00	-37.0%
TOTAL, EMPLOYEE BENEFITS			35,459,201.00	21,475,686.00	56,934,887.00	37,895,364.00	22,737,614.00	60,632,978.00	6.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	486,656.00	604,964.00	1,091,620.00	606,141.00	1,890,581.00	2,496,722.00	128.7%
Books and Other Reference Materials		4200	157,524.00	9,740.00	167,264.00	164,471.00	25,000.00	189,471.00	13.3%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	4,879,233.00	2,285,175.00	7,164,408.00	4,853,539.00	2,112,842.00	6,966,381.00	-2.8%
Noncapitalized Equipment		4400	1,338,053.00	1,249,864.00	2,587,917.00	1,568,154.00	334,546.00	1,902,700.00	-26.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,861,466.00	4,149,743.00	11,011,209.00	7,192,305.00	4,362,969.00	11,555,274.00	4.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	851,551.00	851,551.00	0.00	1,325,796.00	1,325,796.00	55.7%
Travel and Conferences		5200	545,130.00	927,540.00	1,472,670.00	1,123,393.00	1,014,831.00	2,138,224.00	45.2%
Dues and Memberships		5300	80,329.00	9,314.00	89,643.00	116,739.00	9,324.00	126,063.00	40.6%
Insurance		5400 - 5450	1,532,319.00	41,366.00	1,573,685.00	1,618,201.00	41,785.00	1,659,986.00	5.5%
Operations and Housekeeping Services		5500	4,301,995.00	0.00	4,301,995.00	4,386,194.00	0.00	4,386,194.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,158,486.00	1,085,751.00	2,244,237.00	1,234,518.00	1,318,037.00	2,552,555.00	13.7%
Transfers of Direct Costs		5710	(39,412.00)	39,412.00	0.00	(45,303.00)	45,303.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,344.00	67,847.00	69,191.00	489.00	46,300.00	46,789.00	-32.4%
Professional/Consulting Services and Operating Expenditures		5800	10,263,714.00	9,309,331.00	19,573,045.00	7,033,509.00	8,784,781.00	15,818,290.00	-19.2%
Communications		5900	547,422.00	4,950.00	552,372.00	591,585.00	3,050.00	594,635.00	7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,391,327.00	12,337,062.00	30,728,389.00	16,059,325.00	12,589,207.00	28,648,532.00	-6.8%
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	2,939,277.00	2,939,277.00	0.00	1,778,525.00	1,778,525.00	-39.5%
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	516,896.00	849,601.00	1,366,497.00	137,375.00	369,699.00	507,074.00	-62.9%
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			516,896.00	3,788,878.00	4,305,774.00	137,375.00	2,148,224.00	2,285,599.00	-46.9%
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									

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)	
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	364,658.00	2,207,595.00	2,572,253.00	364,658.00	2,390,035.00	2,754,693.00	7.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	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	80,854.00	40,744.00	121,598.00	67,699.00	31,547.00	99,246.00	-18.4%
Other Debt Service - Principal		7439	468,224.00	331,216.00	799,440.00	481,379.00	339,447.00	820,826.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			913,736.00	2,579,555.00	3,493,291.00	913,736.00	2,761,029.00	3,674,765.00	5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,355,661.00)	4,355,661.00	0.00	(3,645,351.00)	3,645,351.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(514,425.00)	0.00	(514,425.00)	(543,547.00)	0.00	(543,547.00)	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,870,086.00)	4,355,661.00	(514,425.00)	(4,188,898.00)	3,645,351.00	(543,547.00)	5.7%
TOTAL, EXPENDITURES			144,894,524.00	82,090,780.00	226,985,304.00	154,832,850.00	83,665,966.00	238,498,816.00	5.1%
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	85,221.00	598,038.00	683,259.00	127,240.00	0.00	127,240.00	-81.4%
(a) TOTAL, INTERFUND TRANSFERS IN			85,221.00	598,038.00	683,259.00	127,240.00	0.00	127,240.00	-81.4%

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	790,605.00	0.00	790,605.00	503,699.00	0.00	503,699.00	-36.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			790,605.00	0.00	790,605.00	503,699.00	0.00	503,699.00	-36.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
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	(34,676,408.00)	34,676,408.00	0.00	(39,058,267.00)	39,058,267.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,676,408.00)	34,676,408.00	0.00	(39,058,267.00)	39,058,267.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(35,381,792.00)	35,274,446.00	(107,346.00)	(39,434,726.00)	39,058,267.00	(376,459.00)	250.7%

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

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	160,276,807.00	0.00	160,276,807.00	172,133,276.00	0.00	172,133,276.00	7.4%
2) Federal Revenue		8100-8299	154,680.00	5,687,706.00	5,842,386.00	196,044.00	5,057,266.00	5,253,310.00	-10.1%
3) Other State Revenue		8300-8599	4,020,801.00	21,183,967.00	25,204,768.00	4,690,714.00	19,171,416.00	23,862,130.00	-5.3%
4) Other Local Revenue		8600-8799	1,793,752.00	13,287,915.00	15,081,667.00	1,238,379.00	13,450,700.00	14,689,079.00	-2.6%
5) TOTAL, REVENUES			166,246,040.00	40,159,588.00	206,405,628.00	178,258,413.00	37,679,382.00	215,937,795.00	4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	81,857,070.00	45,153,309.00	127,010,379.00	89,168,717.00	47,500,453.00	136,669,170.00	7.6%
2) Instruction - Related Services	2000-2999		20,168,498.00	4,497,470.00	24,665,968.00	21,173,680.00	4,995,731.00	26,169,411.00	6.1%
3) Pupil Services	3000-3999		13,774,078.00	15,243,646.00	29,017,724.00	14,503,197.00	14,830,345.00	29,333,542.00	1.1%
4) Ancillary Services	4000-4999		1,590,838.00	502,430.00	2,093,268.00	1,528,363.00	399,972.00	1,928,335.00	-7.9%
5) Community Services	5000-5999		37,525.00	0.00	37,525.00	55,439.00	0.00	55,439.00	47.7%
6) Enterprise	6000-6999		20,997.00	0.00	20,997.00	28,200.00	0.00	28,200.00	34.3%
7) General Administration	7000-7999		8,905,680.00	4,689,928.00	13,595,608.00	10,736,177.00	4,406,537.00	15,142,714.00	11.4%
8) Plant Services	8000-8999		17,626,102.00	9,424,442.00	27,050,544.00	16,725,341.00	8,771,899.00	25,497,240.00	-5.7%
9) Other Outgo	9000-9999		913,736.00	2,579,555.00	3,493,291.00	913,736.00	2,761,029.00	3,674,765.00	5.2%
10) TOTAL, EXPENDITURES			144,894,524.00	82,090,780.00	226,985,304.00	154,832,850.00	83,665,966.00	238,498,816.00	5.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			21,351,516.00	(41,931,192.00)	(20,579,676.00)	23,425,563.00	(45,986,584.00)	(22,561,021.00)	9.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	85,221.00	598,038.00	683,259.00	127,240.00	0.00	127,240.00	-81.4%
b) Transfers Out		7600-7629	790,605.00	0.00	790,605.00	503,699.00	0.00	503,699.00	-36.3%
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	(34,676,408.00)	34,676,408.00	0.00	(39,058,267.00)	39,058,267.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,381,792.00)	35,274,446.00	(107,346.00)	(39,434,726.00)	39,058,267.00	(376,459.00)	250.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,030,276.00)	(6,656,746.00)	(20,687,022.00)	(16,009,163.00)	(6,928,317.00)	(22,937,480.00)	10.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,393,598.00	19,517,766.00	70,911,364.00	37,363,322.00	12,861,020.00	50,224,342.00	-29.2%

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,393,598.00	19,517,766.00	70,911,364.00	37,363,322.00	12,861,020.00	50,224,342.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,393,598.00	19,517,766.00	70,911,364.00	37,363,322.00	12,861,020.00	50,224,342.00	-29.2%
2) Ending Balance, June 30 (E + F1e)			37,363,322.00	12,861,020.00	50,224,342.00	21,354,159.00	5,932,703.00	27,286,862.00	-45.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,861,020.00	12,861,020.00	0.00	5,932,703.00	5,932,703.00	-53.9%
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	27,174,669.00	0.00	27,174,669.00	10,577,298.00	0.00	10,577,298.00	-61.1%
One Month Operating Expenditures (8.33%)	0000	9760	18,973,733.00		18,973,733.00			0.00	
Textbooks Curriculum	0000	9760	1,300,000.00		1,300,000.00			0.00	
Reserve for Deficit Spending	0000	9760	6,516,951.00		6,516,951.00			0.00	
Computer Replacement Plan	0000	9760	105,146.00		105,146.00			0.00	
LCFF Supplemental Concentration	0000	9760	278,839.00		278,839.00			0.00	
One Month Operating Expenditures (8.33%)	0000	9760			0.00	8,998,459.00		8,998,459.00	
Textbooks Curriculum	0000	9760			0.00	1,300,000.00		1,300,000.00	
LCFF Supplemental Concentration	0000	9760			0.00	278,839.00		278,839.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,345,376.00	0.00	3,345,376.00	3,596,785.00	0.00	3,596,785.00	7.5%
BTA Health and Welfare Pool	0000	9780	1,575,645.00		1,575,645.00			0.00	
CNG Station	0000	9780	192,367.00		192,367.00			0.00	
BACME Health and Welfare Pool	0000	9780	666,568.00		666,568.00			0.00	
Advanced Placement Federal Grant	0000	9780	7,358.00		7,358.00			0.00	
Facilities Use	0000	9780	48,603.00		48,603.00			0.00	
ADA incentive	0000	9780	28,419.00		28,419.00			0.00	
Donations	0000	9780	27,757.00		27,757.00			0.00	
Vacation Liability	0000	9780	798,659.00		798,659.00			0.00	
BTA Health and Welfare Pool	0000	9780			0.00	1,575,645.00		1,575,645.00	

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

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CNG Station	0000	9780			0.00	219,167.00		219,167.00	
BACME Health and Welfare Pool	0000	9780			0.00	666,568.00		666,568.00	
Advanced Placement Federal Grant	0000	9780			0.00	7,358.00		7,358.00	
Facilities Use	0000	9780			0.00	56,231.00		56,231.00	
Donations	0000	9780			0.00	27,110.00		27,110.00	
Transportation - Home to School	0000	9780			0.00	246,047.00		246,047.00	
Vacation Liability	0000	9780			0.00	798,659.00		798,659.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,833,277.00	0.00	6,833,277.00	7,170,076.00	0.00	7,170,076.00	4.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,942,267.00	230,103.00
6266	Educator Effectiveness, FY 2021-22	206,126.00	0.00
6300	Lottery: Instructional Materials	891,335.00	0.00
6383	Golden State Pathways Program	103,190.00	0.00
6500	Special Education	1,236,528.00	1,458,664.00
6546	Mental Health-Related Services	61,438.00	0.00
6547	Special Education Early Intervention Preschool Grant	1,408,692.00	906,584.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	2,583,383.00	2,461,902.00
7311	Classified School Employee Professional Development Block Grant	11,036.00	0.00
7339	Dual Enrollment Opportunities	105,538.00	43,038.00
7399	LCFF Equity Multiplier	282,466.00	127,878.00
7412	A-G Access/Success Grant	198,497.00	9,901.00
7413	A-G Learning Loss Mitigation Grant	203,641.00	0.00
7810	Other Restricted State	49,545.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	400,177.00	1.00
9010	Other Restricted Local	2,177,161.00	694,632.00
Total, Restricted Balance		12,861,020.00	5,932,703.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737,545.00	682,149.00	-7.5%
b) Audit Adjustments		9793	(55,396.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			682,149.00	682,149.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,149.00	682,149.00	0.0%
2) Ending Balance, June 30 (E + F1e)			682,149.00	682,149.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	682,149.00	682,149.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	682,149.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			682,149.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			682,149.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (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 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737,545.00	682,149.00	-7.5%
b) Audit Adjustments		9793	(55,396.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			682,149.00	682,149.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,149.00	682,149.00	0.0%
2) Ending Balance, June 30 (E + F1e)			682,149.00	682,149.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	682,149.00	682,149.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	682,149.00	682,149.00
Total, Restricted Balance		682,149.00	682,149.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,533,604.00	1,672,546.00	9.1%
3) Other State Revenue		8300-8599	106,581.00	99,602.00	-6.5%
4) Other Local Revenue		8600-8799	933,929.00	1,130,368.00	21.0%
5) TOTAL, REVENUES			2,574,114.00	2,902,516.00	12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	818,292.00	900,525.00	10.0%
2) Classified Salaries		2000-2999	480,274.00	487,220.00	1.4%
3) Employee Benefits		3000-3999	663,913.00	628,304.00	-5.4%
4) Books and Supplies		4000-4999	161,434.00	208,926.00	29.4%
5) Services and Other Operating Expenditures		5000-5999	189,412.00	196,321.00	3.6%
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	121,404.00	110,847.00	-8.7%
9) TOTAL, EXPENDITURES			2,434,729.00	2,532,143.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			139,385.00	370,373.00	165.7%
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)			139,385.00	370,373.00	165.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	471,439.00	610,824.00	29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,439.00	610,824.00	29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			471,439.00	610,824.00	29.6%
2) Ending Balance, June 30 (E + F1e)			610,824.00	981,197.00	60.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	150,842.00	89,713.00	-40.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	459,982.00	891,484.00	93.8%
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	617,445.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,621.00)		
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			610,824.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			610,824.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,533,604.00	1,672,546.00	9.1%
TOTAL, FEDERAL REVENUE			1,533,604.00	1,672,546.00	9.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	106,581.00	99,602.00	-6.5%
TOTAL, OTHER STATE REVENUE			106,581.00	99,602.00	-6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	321,226.00	350,000.00	9.0%
Interagency Services		8677	611,703.00	779,368.00	27.4%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	1,000.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			933,929.00	1,130,368.00	21.0%
TOTAL, REVENUES			2,574,114.00	2,902,516.00	12.8%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	676,898.00	759,255.00	12.2%
Certificated Pupil Support Salaries		1200	3,272.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,122.00	141,270.00	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			818,292.00	900,525.00	10.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	232.00	0.00	-100.0%
Classified Support Salaries		2200	31,148.00	31,146.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,248.00	134,784.00	3.5%
Clerical, Technical and Office Salaries		2400	276,719.00	279,111.00	0.9%
Other Classified Salaries		2900	41,927.00	42,179.00	0.6%
TOTAL, CLASSIFIED SALARIES			480,274.00	487,220.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	219,379.00	233,112.00	6.3%
PERS		3201-3202	146,830.00	141,496.00	-3.6%
OASDI/Medicare/Alternative		3301-3302	51,675.00	52,890.00	2.4%
Health and Welfare Benefits		3401-3402	210,470.00	164,697.00	-21.7%
Unemployment Insurance		3501-3502	648.00	694.00	7.1%
Workers' Compensation		3601-3602	27,885.00	29,879.00	7.2%
OPEB, Allocated		3701-3702	2,534.00	2,721.00	7.4%
OPEB, Active Employees		3751-3752	2,897.00	2,815.00	-2.8%
Other Employee Benefits		3901-3902	1,595.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			663,913.00	628,304.00	-5.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,708.00	0.00	-100.0%
Books and Other Reference Materials		4200	27,217.00	17,355.00	-36.2%
Materials and Supplies		4300	112,869.00	171,571.00	52.0%
Noncapitalized Equipment		4400	19,640.00	20,000.00	1.8%
TOTAL, BOOKS AND SUPPLIES			161,434.00	208,926.00	29.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,351.00	8,138.00	246.2%
Dues and Memberships		5300	292.00	4,685.00	1,504.5%
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	8,782.00	9,925.00	13.0%
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	175,828.00	161,358.00	-8.2%
Communications		5900	2,159.00	12,215.00	465.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,412.00	196,321.00	3.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	121,404.00	110,847.00	-8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			121,404.00	110,847.00	-8.7%
TOTAL, EXPENDITURES			2,434,729.00	2,532,143.00	4.0%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,533,604.00	1,672,546.00	9.1%
3) Other State Revenue		8300-8599	106,581.00	99,602.00	-6.5%
4) Other Local Revenue		8600-8799	933,929.00	1,130,368.00	21.0%
5) TOTAL, REVENUES			2,574,114.00	2,902,516.00	12.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,306,693.00	1,451,840.00	11.1%
2) Instruction - Related Services	2000-2999		893,143.00	861,051.00	-3.6%
3) Pupil Services	3000-3999		4,317.00	0.00	-100.0%
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		121,404.00	110,847.00	-8.7%
8) Plant Services	8000-8999		109,172.00	108,405.00	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,434,729.00	2,532,143.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			139,385.00	370,373.00	165.7%
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)			139,385.00	370,373.00	165.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	471,439.00	610,824.00	29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			471,439.00	610,824.00	29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			471,439.00	610,824.00	29.6%
2) Ending Balance, June 30 (E + F1e)			610,824.00	981,197.00	60.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	150,842.00	89,713.00	-40.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	459,982.00	891,484.00	93.8%
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
6371	CalWORKs for ROCP or Adult Education	39,641.00	0.00
6391	Adult Education Program	111,201.00	89,713.00
Total, Restricted Balance		150,842.00	89,713.00

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	548,958.00	549,247.00	0.1%
4) Other Local Revenue		8600-8799	12,511.00	0.00	-100.0%
5) TOTAL, REVENUES			561,469.00	549,247.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	10,390.00	10,390.00	0.0%
2) Classified Salaries		2000-2999	249.00	350.00	40.6%
3) Employee Benefits		3000-3999	2,692.00	3,347.00	24.3%
4) Books and Supplies		4000-4999	463,481.00	419,754.00	-9.4%
5) Services and Other Operating Expenditures		5000-5999	34,979.00	85,000.00	143.0%
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	37,167.00	30,406.00	-18.2%
9) TOTAL, EXPENDITURES			548,958.00	549,247.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,511.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,511.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,818.00	37,329.00	50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,818.00	37,329.00	50.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,818.00	37,329.00	50.4%
2) Ending Balance, June 30 (E + F1e)			37,329.00	37,329.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	37,329.00	37,329.00	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	37,329.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			37,329.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			37,329.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	548,958.00	549,247.00	0.1%
TOTAL, OTHER STATE REVENUE			548,958.00	549,247.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	12,511.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,511.00	0.00	-100.0%
TOTAL, REVENUES			561,469.00	549,247.00	-2.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	10,390.00	10,390.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,390.00	10,390.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	249.00	350.00	40.6%
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			249.00	350.00	40.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,204.00	2,823.00	28.1%
PERS		3201-3202	73.00	91.00	24.7%
OASDI/Medicare/Alternative		3301-3302	164.00	179.00	9.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	14.00	5.00	-64.3%
Workers' Compensation		3601-3602	210.00	230.00	9.5%
OPEB, Allocated		3701-3702	27.00	19.00	-29.6%
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			2,692.00	3,347.00	24.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	27,020.00	190,000.00	603.2%
Books and Other Reference Materials		4200	95.00	0.00	-100.0%
Materials and Supplies		4300	436,366.00	229,754.00	-47.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			463,481.00	419,754.00	-9.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,366.00	10,000.00	-55.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,613.00	75,000.00	494.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,979.00	85,000.00	143.0%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	37,167.00	30,406.00	-18.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			37,167.00	30,406.00	-18.2%
TOTAL, EXPENDITURES			548,958.00	549,247.00	0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	548,958.00	549,247.00	0.1%
4) Other Local Revenue		8600-8799	12,511.00	0.00	-100.0%
5) TOTAL, REVENUES			561,469.00	549,247.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		511,791.00	518,841.00	1.4%
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		37,167.00	30,406.00	-18.2%
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			548,958.00	549,247.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,511.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,511.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,818.00	37,329.00	50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,818.00	37,329.00	50.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,818.00	37,329.00	50.4%
2) Ending Balance, June 30 (E + F1e)			37,329.00	37,329.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	37,329.00	37,329.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,073,143.00	5,760,000.00	13.5%
3) Other State Revenue		8300-8599	3,863,540.00	4,420,000.00	14.4%
4) Other Local Revenue		8600-8799	200,000.00	410,000.00	105.0%
5) TOTAL, REVENUES			9,136,683.00	10,590,000.00	15.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,575,345.00	3,019,074.00	17.2%
3) Employee Benefits		3000-3999	1,333,646.00	1,376,843.00	3.2%
4) Books and Supplies		4000-4999	6,359,420.00	6,230,014.00	-2.0%
5) Services and Other Operating Expenditures		5000-5999	283,208.00	384,961.00	35.9%
6) Capital Outlay		6000-6999	950,000.00	500,000.00	-47.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	355,854.00	402,294.00	13.1%
9) TOTAL, EXPENDITURES			11,857,473.00	11,913,186.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,720,790.00)	(1,323,186.00)	-51.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	598,038.00	0.00	-100.0%
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			(598,038.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,318,828.00)	(1,323,186.00)	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,806,353.00	8,487,525.00	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,806,353.00	8,487,525.00	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,806,353.00	8,487,525.00	-28.1%
2) Ending Balance, June 30 (E + F1e)			8,487,525.00	7,164,339.00	-15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,487,525.00	7,164,339.00	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,487,524.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,487,524.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			8,487,524.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,073,143.00	5,760,000.00	13.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,073,143.00	5,760,000.00	13.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,863,540.00	4,420,000.00	14.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,863,540.00	4,420,000.00	14.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	175,000.00	210,000.00	20.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	200,000.00	700.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	410,000.00	105.0%
TOTAL, REVENUES			9,136,683.00	10,590,000.00	15.9%
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	2,046,341.00	2,404,714.00	17.5%
Classified Supervisors' and Administrators' Salaries		2300	357,064.00	460,340.00	28.9%
Clerical, Technical and Office Salaries		2400	171,940.00	154,020.00	-10.4%
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			2,575,345.00	3,019,074.00	17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	631,668.00	621,109.00	-1.7%
OASDI/Medicare/Alternative		3301-3302	197,325.00	191,460.00	-3.0%
Health and Welfare Benefits		3401-3402	421,170.00	483,920.00	14.9%
Unemployment Insurance		3501-3502	1,529.00	1,510.00	-1.2%
Workers' Compensation		3601-3602	68,626.00	65,000.00	-5.3%
OPEB, Allocated		3701-3702	5,990.00	5,918.00	-1.2%
OPEB, Active Employees		3751-3752	7,338.00	7,926.00	8.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,333,646.00	1,376,843.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	754,299.00	753,014.00	-0.2%
Noncapitalized Equipment		4400	83,734.00	250,000.00	198.6%
Food		4700	5,521,387.00	5,227,000.00	-5.3%
TOTAL, BOOKS AND SUPPLIES			6,359,420.00	6,230,014.00	-2.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,107.00	17,500.00	186.6%
Dues and Memberships		5300	2,234.00	3,500.00	56.7%
Insurance		5400-5450	12,298.00	13,000.00	5.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	149,355.00	160,000.00	7.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(69,191.00)	(46,789.00)	-32.4%
Professional/Consulting Services and Operating Expenditures		5800	179,405.00	234,750.00	30.8%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,208.00	384,961.00	35.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	950,000.00	500,000.00	-47.4%
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			950,000.00	500,000.00	-47.4%
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	355,854.00	402,294.00	13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			355,854.00	402,294.00	13.1%
TOTAL, EXPENDITURES			11,857,473.00	11,913,186.00	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	598,038.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			598,038.00	0.00	-100.0%
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)			(598,038.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,073,143.00	5,760,000.00	13.5%
3) Other State Revenue		8300-8599	3,863,540.00	4,420,000.00	14.4%
4) Other Local Revenue		8600-8799	200,000.00	410,000.00	105.0%
5) TOTAL, REVENUES			9,136,683.00	10,590,000.00	15.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,218,851.00	11,212,908.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		355,854.00	402,294.00	13.1%
8) Plant Services	8000-8999		282,768.00	297,984.00	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,857,473.00	11,913,186.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,720,790.00)	(1,323,186.00)	-51.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	598,038.00	0.00	-100.0%
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			(598,038.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,318,828.00)	(1,323,186.00)	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,806,353.00	8,487,525.00	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,806,353.00	8,487,525.00	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,806,353.00	8,487,525.00	-28.1%
2) Ending Balance, June 30 (E + F1e)			8,487,525.00	7,164,339.00	-15.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,487,525.00	7,164,339.00	-15.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,389,877.00	6,108,368.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	1,072,648.00	1,030,971.00
9010	Other Restricted Local	25,000.00	25,000.00
Total, Restricted Balance		8,487,525.00	7,164,339.00

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	7,737.00	0.00	-100.0%
5) TOTAL, REVENUES			7,737.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	985,824.00	693,005.00	-29.7%
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			985,824.00	693,005.00	-29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(978,087.00)	(693,005.00)	-29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	503,699.00	503,699.00	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			503,699.00	503,699.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(474,388.00)	(189,306.00)	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	663,694.00	189,306.00	-71.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			663,694.00	189,306.00	-71.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			663,694.00	189,306.00	-71.5%
2) Ending Balance, June 30 (E + F1e)			189,306.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	189,306.00	0.00	-100.0%
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	189,306.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			189,306.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			189,306.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,737.00	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			7,737.00	0.00	-100.0%
TOTAL, REVENUES			7,737.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	127,550.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	858,274.00	693,005.00	-19.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			985,824.00	693,005.00	-29.7%
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			985,824.00	693,005.00	-29.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	503,699.00	503,699.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			503,699.00	503,699.00	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)			503,699.00	503,699.00	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	7,737.00	0.00	-100.0%
5) TOTAL, REVENUES			7,737.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		985,824.00	693,005.00	-29.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			985,824.00	693,005.00	-29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(978,087.00)	(693,005.00)	-29.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	503,699.00	503,699.00	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			503,699.00	503,699.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(474,388.00)	(189,306.00)	-60.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	663,694.00	189,306.00	-71.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			663,694.00	189,306.00	-71.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			663,694.00	189,306.00	-71.5%
2) Ending Balance, June 30 (E + F1e)			189,306.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	189,306.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,858.00	0.00	-100.0%
5) TOTAL, REVENUES			1,858.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	151,394.00	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			151,394.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(149,536.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(149,536.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,536.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,536.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,536.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,858.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,858.00	0.00	-100.0%
TOTAL, REVENUES			1,858.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	151,394.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			151,394.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			151,394.00	0.00	-100.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,858.00	0.00	-100.0%
5) TOTAL, REVENUES			1,858.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		151,394.00	0.00	-100.0%
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			151,394.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(149,536.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(149,536.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,536.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,536.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,536.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	575,000.00	50,000.00	-91.3%
5) TOTAL, REVENUES			575,000.00	50,000.00	-91.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,132.00	10,000.00	-44.8%
6) Capital Outlay		6000-6999	7,457,589.00	6,772,884.00	-9.2%
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			7,475,721.00	6,782,884.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,900,721.00)	(6,732,884.00)	-2.4%
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	3,662.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,662.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,897,059.00)	(6,732,884.00)	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,637,219.00	6,740,160.00	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637,219.00	6,740,160.00	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,637,219.00	6,740,160.00	-50.6%
2) Ending Balance, June 30 (E + F1e)			6,740,160.00	7,276.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,740,160.00	7,276.00	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,740,160.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,740,160.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,740,160.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	575,000.00	50,000.00	-91.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			575,000.00	50,000.00	-91.3%
TOTAL, REVENUES			575,000.00	50,000.00	-91.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	18,132.00	10,000.00	-44.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,132.00	10,000.00	-44.8%
CAPITAL OUTLAY					
Land		6100	0.00	11,450.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,457,589.00	6,761,434.00	-9.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	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			7,457,589.00	6,772,884.00	-9.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,475,721.00	6,782,884.00	-9.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	3,662.00	0.00	-100.0%
(c) TOTAL, SOURCES			3,662.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,662.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	575,000.00	50,000.00	-91.3%
5) TOTAL, REVENUES			575,000.00	50,000.00	-91.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,475,721.00	6,782,884.00	-9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,475,721.00	6,782,884.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(6,900,721.00)	(6,732,884.00)	-2.4%
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	3,662.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,662.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,897,059.00)	(6,732,884.00)	-2.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,637,219.00	6,740,160.00	-50.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,637,219.00	6,740,160.00	-50.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,637,219.00	6,740,160.00	-50.6%
2) Ending Balance, June 30 (E + F1e)			6,740,160.00	7,276.00	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,740,160.00	7,276.00	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	6,740,160.00	7,276.00
Total, Restricted Balance		6,740,160.00	7,276.00

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	2,262,512.00	2,260,000.00	-0.1%
5) TOTAL, REVENUES			2,262,512.00	2,260,000.00	-0.1%
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	103,964.00	120,000.00	15.4%
6) Capital Outlay		6000-6999	836,103.00	2,391,648.00	186.0%
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			940,067.00	2,511,648.00	167.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,322,445.00	(251,648.00)	-119.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,076.00	63,000.00	-0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,076.00)	(63,000.00)	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,259,369.00	(314,648.00)	-125.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,760,449.00	12,019,818.00	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,760,449.00	12,019,818.00	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,760,449.00	12,019,818.00	11.7%
2) Ending Balance, June 30 (E + F1e)			12,019,818.00	11,705,170.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,019,818.00	11,705,170.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,019,819.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			12,019,819.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			12,019,819.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,102,512.00	2,100,000.00	-0.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,262,512.00	2,260,000.00	-0.1%
TOTAL, REVENUES			2,262,512.00	2,260,000.00	-0.1%
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	103,964.00	120,000.00	15.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,964.00	120,000.00	15.4%
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	836,103.00	2,391,648.00	186.0%
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			836,103.00	2,391,648.00	186.0%
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			940,067.00	2,511,648.00	167.2%
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	63,076.00	63,000.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,076.00	63,000.00	-0.1%
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)			(63,076.00)	(63,000.00)	-0.1%

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	2,262,512.00	2,260,000.00	-0.1%
5) TOTAL, REVENUES			2,262,512.00	2,260,000.00	-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		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		103,964.00	120,000.00	15.4%
8) Plant Services	8000-8999		836,103.00	2,391,648.00	186.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			940,067.00	2,511,648.00	167.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,322,445.00	(251,648.00)	-119.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,076.00	63,000.00	-0.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(63,076.00)	(63,000.00)	-0.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,259,369.00	(314,648.00)	-125.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,760,449.00	12,019,818.00	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,760,449.00	12,019,818.00	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,760,449.00	12,019,818.00	11.7%
2) Ending Balance, June 30 (E + F1e)			12,019,818.00	11,705,170.00	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,019,818.00	11,705,170.00	-2.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	12,019,818.00	11,705,170.00
Total, Restricted Balance		12,019,818.00	11,705,170.00

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	37,942,078.00	10,420,773.00	-72.5%
4) Other Local Revenue		8600-8799	4,511.00	0.00	-100.0%
5) TOTAL, REVENUES			37,946,589.00	10,420,773.00	-72.5%
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	4,599.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,599.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,941,990.00	10,420,773.00	-72.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	37,942,079.00	10,420,773.00	-72.5%
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			(37,942,079.00)	(10,420,773.00)	-72.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88.00	(1.00)	-101.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88.00	(1.00)	-101.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88.00	(1.00)	-101.1%
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	37,942,078.00	10,420,773.00	-72.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,942,078.00	10,420,773.00	-72.5%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,511.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,511.00	0.00	-100.0%
TOTAL, REVENUES			37,946,589.00	10,420,773.00	-72.5%
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%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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	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	4,599.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,599.00	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			4,599.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	37,942,079.00	10,420,773.00	-72.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,942,079.00	10,420,773.00	-72.5%
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%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(37,942,079.00)	(10,420,773.00)	-72.5%

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	37,942,078.00	10,420,773.00	-72.5%
4) Other Local Revenue		8600-8799	4,511.00	0.00	-100.0%
5) TOTAL, REVENUES			37,946,589.00	10,420,773.00	-72.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,599.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,599.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			37,941,990.00	10,420,773.00	-72.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	37,942,079.00	10,420,773.00	-72.5%
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			(37,942,079.00)	(10,420,773.00)	-72.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88.00	(1.00)	-101.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88.00	(1.00)	-101.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88.00	(1.00)	-101.1%
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	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	350,119.00	350,000.00	0.0%
5) TOTAL, REVENUES			350,119.00	350,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,000.00	221,696.00	392.7%
6) Capital Outlay		6000-6999	2,262,425.00	28,910,210.00	1,177.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,307,425.00	29,131,906.00	1,162.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,957,306.00)	(28,781,906.00)	1,370.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,208,774.00	10,420,773.00	-72.7%
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			38,208,774.00	10,420,773.00	-72.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,251,468.00	(18,361,133.00)	-150.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,842,961.00	44,094,429.00	462.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,842,961.00	44,094,429.00	462.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,842,961.00	44,094,429.00	462.2%
2) Ending Balance, June 30 (E + F1e)			44,094,429.00	25,733,296.00	-41.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,949,956.00	25,588,823.00	-41.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	144,473.00	144,473.00	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	44,944,429.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			44,944,429.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			44,944,429.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	350,000.00	350,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	119.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,119.00	350,000.00	0.0%
TOTAL, REVENUES			350,119.00	350,000.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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	45,000.00	221,696.00	392.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	221,696.00	392.7%
CAPITAL OUTLAY					
Land		6100	22,175.00	4,180,000.00	18,750.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,240,250.00	24,730,210.00	1,003.9%
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			2,262,425.00	28,910,210.00	1,177.8%
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			2,307,425.00	29,131,906.00	1,162.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	38,208,774.00	10,420,773.00	-72.7%
(a) TOTAL, INTERFUND TRANSFERS IN			38,208,774.00	10,420,773.00	-72.7%
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)			38,208,774.00	10,420,773.00	-72.7%

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	350,119.00	350,000.00	0.0%
5) TOTAL, REVENUES			350,119.00	350,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,307,425.00	29,131,906.00	1,162.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,307,425.00	29,131,906.00	1,162.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,957,306.00)	(28,781,906.00)	1,370.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,208,774.00	10,420,773.00	-72.7%
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			38,208,774.00	10,420,773.00	-72.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,251,468.00	(18,361,133.00)	-150.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,842,961.00	44,094,429.00	462.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,842,961.00	44,094,429.00	462.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,842,961.00	44,094,429.00	462.2%
2) Ending Balance, June 30 (E + F1e)			44,094,429.00	25,733,296.00	-41.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	43,949,956.00	25,588,823.00	-41.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	144,473.00	144,473.00	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	43,949,956.00	25,588,823.00
Total, Restricted Balance		43,949,956.00	25,588,823.00

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	4,102,921.00	6,588,120.00	60.6%
5) TOTAL, REVENUES			4,102,921.00	6,588,120.00	60.6%
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	86,599.00	36,639.00	-57.7%
6) Capital Outlay		6000-6999	2,615,212.00	6,503,120.00	148.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	187,250.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,889,061.00	6,539,759.00	126.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,213,860.00	48,361.00	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,210.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,145.00	64,240.00	190.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,906,227.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,908,162.00)	(64,240.00)	-98.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,694,302.00)	(15,879.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,422,936.00	728,634.00	-86.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,422,936.00	728,634.00	-86.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,422,936.00	728,634.00	-86.6%
2) Ending Balance, June 30 (E + F1e)			728,634.00	712,755.00	-2.2%
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	728,634.00	712,755.00	-2.2%
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	728,633.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			728,633.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			728,633.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	185,240.00	0.00	-100.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,832,681.00	6,503,120.00	69.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,102,921.00	6,588,120.00	60.6%
TOTAL, REVENUES			4,102,921.00	6,588,120.00	60.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	86,599.00	36,639.00	-57.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,599.00	36,639.00	-57.7%
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	2,615,212.00	6,503,120.00	148.7%
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			2,615,212.00	6,503,120.00	148.7%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	187,250.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			187,250.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,889,061.00	6,539,759.00	126.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	20,210.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,210.00	0.00	-100.0%
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	22,145.00	64,240.00	190.1%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			22,145.00	64,240.00	190.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	5,906,227.00	0.00	-100.0%
(d) TOTAL, USES			5,906,227.00	0.00	-100.0%
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)			(5,908,162.00)	(64,240.00)	-98.9%

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	4,102,921.00	6,588,120.00	60.6%
5) TOTAL, REVENUES			4,102,921.00	6,588,120.00	60.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		2,701,811.00	6,539,759.00	142.1%
9) Other Outgo	9000-9999	Except 7600-7699	187,250.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,889,061.00	6,539,759.00	126.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,213,860.00	48,361.00	-96.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,210.00	0.00	-100.0%
b) Transfers Out		7600-7629	22,145.00	64,240.00	190.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,906,227.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,908,162.00)	(64,240.00)	-98.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,694,302.00)	(15,879.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,422,936.00	728,634.00	-86.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,422,936.00	728,634.00	-86.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,422,936.00	728,634.00	-86.6%
2) Ending Balance, June 30 (E + F1e)			728,634.00	712,755.00	-2.2%
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	728,634.00	712,755.00	-2.2%
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	728,634.00	712,755.00
Total, Restricted Balance		728,634.00	712,755.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,900,736.00	15,900,736.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,900,736.00	15,900,736.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,900,736.00	15,900,736.00	0.0%
2) Ending Balance, June 30 (E + F1e)			15,900,736.00	15,900,736.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,900,736.00	15,900,736.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,900,736.00	15,900,736.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,900,736.00	15,900,736.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,900,736.00	15,900,736.00	0.0%
2) Ending Balance, June 30 (E + F1e)			15,900,736.00	15,900,736.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,900,736.00	15,900,736.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5810	Other Restricted Federal	424,148.00	424,148.00
9010	Other Restricted Local	15,476,588.00	15,476,588.00
Total, Restricted Balance		15,900,736.00	15,900,736.00



BEAUMONT UNIFIED SCHOOL DISTRICT

SUPPLEMENTAL FORMS

2025-26 ADOPTED BUDGET



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)	11,538.93	11,538.93	11,538.93	11,934.29	11,934.29	11,934.29
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)	11,538.93	11,538.93	11,538.93	11,934.29	11,934.29	11,934.29
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	28.58	28.58	28.58	28.58	28.58	28.58
c. Special Education-NPS/LCI	12.25	12.25	12.25	12.25	12.25	12.25
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)	40.83	40.83	40.83	40.83	40.83	40.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,579.76	11,579.76	11,579.76	11,975.12	11,975.12	11,975.12
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Beaumont USD Website

Date: May 23, 2025

Adoption Date: May 27, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. Lanston Sylvester

Title: Clerk

Public Hearing:

Place: Beaumont USD

Date: May 27, 2025

Time: 06:00 PM

Contact person for additional information on the budget reports:

Name: Carmen Ordonez

Title: Director of Fiscal Services

Telephone: 951-845-1631, Ext. 005361

E-mail: cordonez@beaumontusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
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:

Title:

For additional information on this certification, please contact:

Name: Carmen Ordonez

Title: Director of Fiscal Services

Telephone: 951-845-1631 Ext. 005361

E-mail: cordonez@beaumontusd.k12.ca.us

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	86,582,171.00	301	0.00	303	86,582,171.00	305	1,082,147.00		307	85,500,024.00	309
2000 - Classified Salaries	34,444,008.00	311	46,281.00	313	34,397,727.00	315	1,619,055.00		317	32,778,672.00	319
3000 - Employee Benefits	56,934,887.00	321	254,620.00	323	56,680,267.00	325	1,086,063.00		327	55,594,204.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,011,209.00	331	125,000.00	333	10,886,209.00	335	1,567,671.00		337	9,318,538.00	339
5000 - Services . . . & 7300 - Indirect Costs	30,213,964.00	341	25,940.00	343	30,188,024.00	345	2,289,622.00		347	27,898,402.00	349
TOTAL					218,734,398.00	365	TOTAL			211,089,840.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	63,925,335.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,811,832.00	380
3. STRS.	3101 & 3102	17,041,394.00	382
4. PERS.	3201 & 3202	2,839,532.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,755,131.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,681,179.00	385
7. Unemployment Insurance.	3501 & 3502	37,143.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,644,221.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	175,652.00	
10. Other Benefits (EC 22310).	3901 & 3902	304,801.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		109,216,220.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		166,892.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		109,049,328.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		51.66%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
.....		55.00%
2. Percentage spent by this district (Part II, Line 15)		51.66%
.....		
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		3.34%
.....		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		211,089,840.00
.....		
5. Deficiency Amount (Part III, Line 3 times Line 4)		7,050,400.66
.....		
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

33 66993 0000000
Form CEB
G8B662GFT3(2025-26)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	94,636,827.00	301	0.00	303	94,636,827.00	305	1,220,220.00		307	93,416,607.00	309
2000 - Classified Salaries	37,608,388.00	311	67,508.00	313	37,540,880.00	315	2,269,647.00		317	35,271,233.00	319
3000 - Employee Benefits	60,632,978.00	321	272,425.00	323	60,360,553.00	325	1,485,320.00		327	58,875,233.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,555,274.00	331	0.00	333	11,555,274.00	335	3,050,546.00		337	8,504,728.00	339
5000 - Services. . . & 7300 - Indirect Costs	28,104,985.00	341	0.00	343	28,104,985.00	345	2,256,411.00		347	25,848,574.00	349
TOTAL					232,198,519.00	365	TOTAL			221,916,375.00	369

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	118,162,633.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	144,762.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	118,017,871.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	53.18%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	53.18%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.82%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	221,916,375.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	4,038,878.03	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	110,484,358.50		110,484,358.50		2,288,140.30	108,196,218.20	7,169,894.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	1,558,559.66		1,558,559.66		331,215.61	1,227,344.05	370,993.65
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,014,213.53		3,014,213.53		468,224.32	2,545,989.21	549,077.64
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	14,708,859.00		14,708,859.00		920,702.00	13,788,157.00	410,308.00
Compensated Absences Payable	798,659.08		798,659.08		.08	798,659.00	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	130,564,649.77	0.00	130,564,649.77	0.00	4,008,282.31	126,556,367.46	8,500,273.29
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	227,775,909.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,898,897.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	37,525.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	4,224,783.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	921,038.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	790,605.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,973,951.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,720,790.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				219,623,851.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				11,579.76
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,966.18
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		205,326,380.93		18,284.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		205,326,380.93		18,284.62
B. Required effort (Line A.2 times 90%)		184,793,742.84		16,456.16
C. Current year expenditures (Line I.E and Line II.B)		219,623,851.00		18,966.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,900,400.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 169,822,264.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 9,606,333.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,653,218.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,110,243.44
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	3,952.50
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,373,746.94
9. Carry-Forward Adjustment (Part IV, Line F)	(903,874.97)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,469,871.97
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	125,874,528.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,620,317.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,310,366.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,933,275.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	37,525.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	20,997.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,505,022.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	313,443.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	12,886.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	22,765,959.56
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	81,047.50
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,313,325.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	511,791.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,030,232.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	213,330,714.06
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.27%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.85%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	13,373,746.94
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,231,521.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.27%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.47%) times Part III, Line B19); zero if positive	(903,874.97)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(903,874.97)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.85%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-451937.49) is applied to the current year calculation and the remainder (\$-451937.48) is deferred to one or more future years:	6.06%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-301291.66) is applied to the current year calculation and the remainder (\$-602583.31) is deferred to one or more future years:	6.13%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(903,874.97)

Approved indirect cost rate: 7.27%

Highest rate used in any program: 12.47%

Fund	Resource	Eligible Expenditures	Indirect Costs Charged	Rate Used
		(Objects 1000-5999 except 4700 & 5100)	(Objects 7310 and 7350)	
01	2600	5,938,293.00	429,038.00	7.22%
01	3010	1,434,829.00	104,312.00	7.27%
01	3310	2,459,154.00	178,780.00	7.27%
01	3315	56,645.00	4,118.00	7.27%
01	3345	594.00	43.00	7.24%
01	3550	11,190.00	589.00	5.26%
01	4035	222,608.00	16,183.00	7.27%
01	4127	103,219.00	7,504.00	7.27%
01	4201	15,254.00	1,108.00	7.26%
01	4203	116,465.00	8,466.00	7.27%
01	5634	978.00	71.00	7.26%
01	6010	380,206.00	19,010.00	5.00%
01	6266	180,033.00	22,450.00	12.47%
01	6387	775,380.00	56,370.00	7.27%
01	6388	1,222,446.00	51,096.00	4.18%
01	6500	34,698,032.00	2,529,053.00	7.29%
01	6546	1,447,351.00	109,071.00	7.54%
01	6547	1,027,206.00	74,677.00	7.27%
01	6762	97,860.00	7,114.00	7.27%
01	6770	1,021,528.00	10,215.00	1.00%
01	7311	5,811.00	322.00	5.54%
01	7339	62,596.00	4,551.00	7.27%
01	7412	40,956.00	2,270.00	5.54%
01	7435	3,018,639.00	218,443.00	7.24%
01	7810	89,742.00	2,675.00	2.98%
01	8150	6,325,947.00	459,896.00	7.27%
01	9010	1,670,876.00	38,236.00	2.29%
11	6371	4,950.00	360.00	7.27%
11	6391	732,304.00	53,239.00	7.27%
12	6053	511,243.00	37,167.00	7.27%
13	5310	4,320,232.00	313,680.00	7.26%
13	5320	710,000.00	42,174.00	5.94%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		505,125.00	505,125.00
2. State Lottery Revenue	8560	2,234,457.00		958,210.00	3,192,667.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		2,234,457.00	0.00	1,463,335.00	3,697,792.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,082,147.00		0.00	1,082,147.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	248,342.00		0.00	248,342.00
4. Books and Supplies	4000-4999	317,974.00		572,000.00	889,974.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	325,734.00			325,734.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	260,260.00		0.00	260,260.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,234,457.00	0.00	572,000.00	2,806,457.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	891,335.00	891,335.00
D. COMMENTS:					

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

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

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: Riverside County (AN)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Val Verde Unified (AN00)			0.0%
Riverside County Office of Education (AN01)			0.0%
Menifee Union Elementary (AN02)			0.0%
Nuview Union Elementary (AN04)			0.0%
Perris Elementary (AN05)			0.0%
Romoland Elementary (AN06)			0.0%
Perris Union High (AN10)			0.0%
Alvord Unified (AN11)			0.0%
Banning Unified (AN12)			0.0%
Beaumont Unified (AN13)			0.0%
Coachella Valley Unified (AN14)			0.0%
Desert Center Unified (AN16)			0.0%
Desert Sands Unified (AN17)			0.0%
Hemet Unified (AN18)			0.0%
Jurupa Unified (AN19)			0.0%
Palm Springs Unified (AN21)			0.0%
Palo Verde Unified (AN22)			0.0%
San Jacinto Unified (AN23)			0.0%
Lake Elsinore Unified (AN25)			0.0%
Murrieta Valley Unified (AN26)			0.0%
River Springs Charter (ANA01)			0.0%
Harbor Springs Charter (ANA02)			0.0%
Empire Springs Charter (ANA03)			0.0%
Santa Rosa Academy (ANA04)			0.0%
Leadership Military Academy (ANA05)			0.0%
Scale Leadership Academy - East (ANA06)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			

Description	2024-25 Actual	2025-26 Budget	% Diff.
Title: _____			
Phone: _____			

Current LEA:	33-66993-0000000 Beaumont Unified	
Selected SELPA:	AN	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
AN	Riverside County	(from Form SEA)

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	69,191.00	0.00	0.00	(514,425.00)				
Other Sources/Uses Detail					683,259.00	790,605.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	121,404.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	37,167.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(69,191.00)	355,854.00	0.00				
Other Sources/Uses Detail					0.00	598,038.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					503,699.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	63,076.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	37,942,079.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					38,208,774.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,210.00	22,145.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	69,191.00	(69,191.00)	514,425.00	(514,425.00)	39,415,942.00	39,415,943.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	46,789.00	0.00	0.00	(543,547.00)				
Other Sources/Uses Detail					127,240.00	503,699.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	110,847.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	30,406.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(46,789.00)	402,294.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					503,699.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	63,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	10,420,773.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,420,773.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	64,240.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	46,789.00	(46,789.00)	543,547.00	(543,547.00)	11,051,712.00	11,051,712.00		



BEAUMONT UNIFIED SCHOOL DISTRICT

CRITERIA AND STANDARDS REVIEW

2025-26 ADOPTED BUDGET



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):	11,934	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	10,402	10,737		
Charter School				
Total ADA	10,402	10,737	N/A	Met
Second Prior Year (2023-24)				
District Regular	11,187	11,189		
Charter School				
Total ADA	11,187	11,189	N/A	Met
First Prior Year (2024-25)				
District Regular	11,605	11,539		
Charter School		0		
Total ADA	11,605	11,539	0.6%	Met
Budget Year (2025-26)				
District Regular	11,934			
Charter School	0			
Total ADA	11,934			

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	11,514	11,710		
Charter School				
Total Enrollment	11,514	11,710	N/A	Met
Second Prior Year (2023-24)				
District Regular	12,061	12,028		
Charter School				
Total Enrollment	12,061	12,028	0.3%	Met
First Prior Year (2024-25)				
District Regular	12,329	12,436		
Charter School				
Total Enrollment	12,329	12,436	N/A	Met
Budget Year (2025-26)				
District Regular	12,747			
Charter School				
Total Enrollment	12,747			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	10,737	11,710	
Charter School		0	
Total ADA/Enrollment	10,737	11,710	91.7%
Second Prior Year (2023-24)			
District Regular	11,189	12,028	
Charter School	0		
Total ADA/Enrollment	11,189	12,028	93.0%
First Prior Year (2024-25)			
District Regular	11,539	12,436	
Charter School			
Total ADA/Enrollment	11,539	12,436	92.8%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	11,934	12,747		
Charter School	0			
Total ADA/Enrollment	11,934	12,747	93.6%	Not Met
1st Subsequent Year (2026-27)				
District Regular	12,234	13,066		
Charter School				
Total ADA/Enrollment	12,234	13,066	93.6%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	12,542	13,393		
Charter School				
Total ADA/Enrollment	12,542	13,393	93.6%	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)

Beaumont USD's ADA ratio has been improving since COVID. We expect with the programs we have put in place that we can achieve the 93.6% ADA rate.

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)	11,579.76	11,975.12	12,274.77	12,583.49
b. Prior Year ADA (Funded)		11,579.76	11,975.12	12,274.77
c. Difference (Step 1a minus Step 1b)		395.36	299.65	308.72
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.41%	2.50%	2.52%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		172,133,276.00	181,686,446.00	186,365,838.00
b1. COLA percentage		2.30%	3.02%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		3,959,065.35	5,486,930.67	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.71%	5.52%	2.52%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.71% to 6.71%	4.52% to 6.52%	1.52% to 3.52%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	37,483,867.00	36,462,928.00	36,462,928.00	36,462,928.00
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)	172,803,414.00	184,398,298.00	193,751,108.00	198,230,864.00
District's Projected Change in LCFF Revenue:		6.71%	5.07%	2.31%
LCFF Revenue Standard		4.71% to 6.71%	4.52% to 6.52%	1.52% to 3.52%
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.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2022-23)	97,700,977.90	115,419,291.54	84.6%
Second Prior Year (2023-24)	107,798,223.97	131,858,802.41	81.8%
First Prior Year (2024-25)	123,081,185.00	144,894,524.00	84.9%
	Historical Average Ratio:		83.8%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.8% to 86.8%	80.8% to 86.8%	80.8% to 86.8%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	134,719,007.00	154,832,850.00	87.0%	Not Met
1st Subsequent Year (2026-27)	137,796,767.00	157,460,363.00	87.5%	Not Met
2nd Subsequent Year (2027-28)	140,814,094.00	160,734,282.00	87.6%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salaries and benefits include a 2.5% salary increase effective July 1, 2025

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):	5.71%	5.52%	2.52%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.29% to 15.71%	-4.48% to 15.52%	-7.48% to 12.52%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.71% to 10.71%	0.52% to 10.52%	-2.48% to 7.52%

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)	5,842,386.00		
Budget Year (2025-26)	5,253,310.00	(10.08%)	Yes
1st Subsequent Year (2026-27)	5,253,310.00	0.00%	Yes
2nd Subsequent Year (2027-28)	5,253,310.00	0.00%	No

Explanation:
(required if Yes)

FY 2025-26 budget is less than 2024-25 due to Medi-Cal Billing Option revenue which is budgeted when earned.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	25,204,768.00		
Budget Year (2025-26)	23,862,130.00	(5.33%)	Yes
1st Subsequent Year (2026-27)	23,862,130.00	0.00%	Yes
2nd Subsequent Year (2027-28)	23,862,130.00	0.00%	No

Explanation:
(required if Yes)

Strong Workforce grants ended 06/30/2025

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	15,081,667.00		
Budget Year (2025-26)	14,689,079.00	(2.60%)	Yes
1st Subsequent Year (2026-27)	14,689,079.00	0.00%	Yes
2nd Subsequent Year (2027-28)	14,689,079.00	0.00%	No

Explanation:
(required if Yes)

One time GETA funds included in FY 2024-25; Interest budget for FY 2025-26 less than 2024-25 actuals.

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

First Prior Year (2024-25)	11,011,209.00		
Budget Year (2025-26)	11,555,274.00	4.94%	No
1st Subsequent Year (2026-27)	10,547,704.00	(8.72%)	Yes
2nd Subsequent Year (2027-28)	10,547,704.00	0.00%	No

Explanation:
(required if Yes)

One time purchases in FY 2025-26

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

First Prior Year (2024-25)	30,728,389.00		
Budget Year (2025-26)	28,648,532.00	(6.77%)	Yes
1st Subsequent Year (2026-27)	26,569,669.00	(7.26%)	Yes
2nd Subsequent Year (2027-28)	26,826,261.00	.97%	No

Explanation:
(required if Yes)

Contracts to be reduced in FY 2025-26 and 2026-27 due to new positions created.

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)	46,128,821.00		
Budget Year (2025-26)	43,804,519.00	(5.04%)	Not Met
1st Subsequent Year (2026-27)	43,804,519.00	0.00%	Met
2nd Subsequent Year (2027-28)	43,804,519.00	0.00%	Met

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

First Prior Year (2024-25)	41,739,598.00		
Budget Year (2025-26)	40,203,806.00	(3.68%)	Met
1st Subsequent Year (2026-27)	37,117,373.00	(7.68%)	Not Met
2nd Subsequent Year (2027-28)	37,373,965.00	.69%	Met

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

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

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

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

FY 2025-26 budget is less than 2024-25 due to Medi-Cal Billing Option revenue which is budgeted when earned.

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

Strong Workforce grants ended 06/30/2025

Explanation:
Other Local Revenue

One time GETA funds included in FY 2024-25; Interest budget for FY 2025-26 less than 2024-25 actuals.

(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)

One time purchases in FY 2025-26

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

Contracts to be reduced in FY 2025-26 and 2026-27 due to new positions created.

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?

- 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)

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)

231,628,068.00

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

--

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

231,628,068.00

6,948,842.04

6,948,843.00

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)	5,384,100.00	6,473,939.00	6,833,277.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,384,100.00	6,473,939.00	6,833,277.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	179,732,361.39	215,797,982.82	227,775,909.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	179,732,361.39	215,797,982.82	227,775,909.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(4,445,184.06)	116,189,787.54	3.8%	Not Met
Second Prior Year (2023-24)	(576,706.16)	132,362,501.41	.4%	Met
First Prior Year (2024-25)	(14,030,276.00)	145,685,129.00	9.6%	Not Met
Budget Year (2025-26) (Information only)	(16,009,163.00)	155,336,549.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:

(required if NOT met)

The standard was not met in 2022-23 due to a 12.5% Salary Increase; one time expenditures increased contribution to restricted funds; and COVID funds were exhausted in that fiscal year. The Standard was not met in 2024-25 due to increased expenditures to absorb the 3.3% enrollment growth; Contributions to Special Ed programs increased over prior year.

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	50,528,663.00	56,415,488.52	N/A	Met
Second Prior Year (2023-24)	46,432,035.00	51,970,304.46	N/A	Met
First Prior Year (2024-25)	44,010,940.00	51,393,598.00	N/A	Met
Budget Year (2025-26) (Information only)	37,363,322.00			

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)	15,360,474.41		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.)	11,934	12,234	12,542
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	239,002,515.00	236,202,492.00	239,476,411.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	239,002,515.00	236,202,492.00	239,476,411.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,170,075.45	7,086,074.76	7,184,292.33
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	7,170,075.45	7,086,074.76	7,184,292.33

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)	7,170,076.00	7,086,075.00	7,184,293.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	7,170,076.00	7,086,075.00	7,184,293.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	7,170,075.45	7,086,074.76	7,184,292.33
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)	(34,676,408.00)			
Budget Year (2025-26)	(39,058,267.00)	4,381,859.00	12.6%	Not Met
1st Subsequent Year (2026-27)	(34,626,345.00)	(4,431,922.00)	(11.3%)	Not Met
2nd Subsequent Year (2027-28)	(40,559,048.00)	5,932,703.00	17.1%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	683,259.00			
Budget Year (2025-26)	127,240.00	(556,019.00)	(81.4%)	Not Met
1st Subsequent Year (2026-27)	127,240.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	127,240.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	790,605.00			
Budget Year (2025-26)	503,699.00	(286,906.00)	(36.3%)	Not Met
1st Subsequent Year (2026-27)	503,699.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	503,699.00	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)

FY 2025-26 increased contribution to Special Ed and Routine Restricted Maintenance; FY 2026-27 overall expenditures reduced so RRM contribution decreased; FY 2027-28 overall expenditures increased so RRM contribution increased.

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

Explanation:
(required if NOT met)

FY 2024-25 included one-time transfer of KITT funds from FD 13 to FD 06.

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

Explanation:
(required if NOT met)

FY 2024-25 included one-time transfer of funds to FD 40 for site improvements.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	4	Dev Fees and Redevelopment Funds	06-9986, OBJ 7439	1,550,528
General Obligation Bonds	22	Bond and Interest Fund	51 - OBJ 7439	124,246,221
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund	Various	798,659

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

Site Lease Agreements	5	General Fund	03-0230	2,545,989
TOTAL:				129,141,397

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	331,216	370,994	370,003	368,989
General Obligation Bonds	8,008,329	7,077,351	6,628,349	6,826,270
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	798,657	798,657	798,657	798,657
Other Long-term Commitments (continued):				
Site Lease Agreements	549,080	549,078	549,078	549,078
Total Annual Payments:	9,687,282	8,796,080	8,346,087	8,542,994
Has total annual payment increased over prior year (2024-25)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(required if Yes
to increase in total
annual payments)

From the General Fund and Fund 51

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

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:

District Cap is \$10,000

- 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

1,268,488

0

4. OPEB Liabilities

a. Total OPEB liability

15,056,645.00

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

1,268,488.00

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

13,788,157.00

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

410,308.00

450,138.00

527,665.00

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

571,956.00

584,796.00

596,491.00

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

410,308.00

450,138.00

527,665.00

d. Number of retirees receiving OPEB benefits

30.00

30.00

30.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

410,308.00	450,138.00	527,665.00
571,956.00	584,796.00	596,491.00
410,308.00	450,138.00	527,665.00
30.00	30.00	30.00

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	730	754	754	754

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Agreement for 2.5% salary increase effective 07/01/2025 will be ratified on 5/27/25. Increase is included in 2025-26 budget.

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

981,080

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

7. Amount included for any tentative salary schedule increases

1,965,675	0	0
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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
11,724,747	11,959,242	12,198,426
75.0%	75.0%	75.0%
2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
2,145,543	2,188,453	2,232,222
2.0%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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.):

N/A

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	624	648	648	648

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.

Agreement for 2.5% salary increase effective 07/01/2025 will be ratified on 5/27/25. Increase is included in 2025-26 budget.

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

417,129

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

7. Amount included for any tentative salary schedule increases

1,012,467	0	0
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Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

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

Yes	Yes	Yes
6,217,103	6,341,445	6,468,273
75.0%	75.0%	75.0%
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,218,303	1,242,669	1,267,522
2.0%	2.0%	2.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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.):

N/A

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	98	102	102	102

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

- 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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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.

May 27, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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End of School District Budget Criteria and Standards Review



2025-26 ADOPTED BUDGET



Budget, July 1
Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Beaumont Unified

Riverside 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) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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**

INTRAID-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.) Explanation: The cashflow is provided separately in an Excel format	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
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.) Explanation: Multi-year projections have been provided separately from the SACS software and is in an Excel format that reflects the budget year plus two subsequent years. The projections are separated by restricted, unrestricted, and combined.	<u>Exception</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>
WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.	<u>Passed</u>

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

Beaumont Unified

Riverside 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).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
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).	<u>Passed</u>
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.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative.	<u>Passed</u>
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>

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**



BEAUMONT UNIFIED SCHOOL DISTRICT

MULTI-YEAR PROJECTIONS

2025-26 ADOPTED BUDGET



BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION COMBINED UNRESTRICTED/RESTRICTED

2025-26 Adopted Budget Multi-Year Projections - COMBINED							
DESCRIPTION			ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
A. REVENUES							
1)	LCFF Revenue Sources		8010-8099	160,276,807	172,133,276	181,686,443	186,365,383
2)	Federal Revenues		8100-8299	5,842,386	5,253,310	5,253,310	5,253,310
3)	Other State Revenues		8300-8599	25,204,768	23,862,130	23,862,130	23,862,130
4)	Other Local Income		8600-8799	15,081,667	14,689,080	14,689,079	14,689,079
5)	TOTAL, REVENUES			206,405,628	215,937,796	225,490,962	230,169,902
B. EXPENDITURES							
1)	Certificated Salaries		1000-1099	86,582,171	94,636,827	95,750,064	97,500,690
2)	Classified Salaries		2000-2999	34,444,008	37,608,388	38,172,514	38,745,102
3)	Employee Benefits		3000-3999	56,934,887	60,632,978	61,273,211	61,967,324
4)	Books & Supplies		4000-4999	11,011,209	11,555,274	10,547,704	10,547,704
5)	Services, Other Operating Expenses		5000-5999	30,728,389	28,648,532	26,569,669	26,826,261
6)	Capital Outlay		6000-6999	4,305,774	2,285,599	285,599	285,599
7)	Other Outgo		7100-7299, 7400-7499	3,493,291	3,674,765	3,674,765	3,674,765
8)	Direct Support/Indirect Costs		7300-7399	(514,425)	(543,547)	(574,733)	(574,733)
9)	TOTAL, EXPENDITURES			226,985,304	238,498,816	235,698,793	238,972,712
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES				(20,579,676)	(22,561,021)	(10,207,831)	(8,802,810)
D. OTHER FINANCING SOURCE/USES							
1)	Interfund Transfers						
	a)	Transfers In	8910-8929	683,259	127,240	127,240	127,240
	b)	Transfers Out	7610-7629	790,605	503,699	503,699	503,699
2)	Other Sources/Uses						
	a)	Sources	8930-8979	0	0	0	0
	b)	Uses	7630-7699	0	0	0	0
3)	Contributions			(220,627)	(29,715)	0	0
4)	TOTAL OTHER FINANCING SOURCES/USES			(327,973)	(406,174)	(376,459)	(376,459)
E. NET INCREASE (DECREASE) IN FUND BALANCE				(20,907,649)	(22,967,195)	(10,584,290)	(9,179,269)
F. FUND BALANCE, RESERVES							
1)	Beginning Balance						
	a)	As of July 1 - Unaudited	9791	70,911,364	50,003,715	27,036,520	16,452,230
	b)	Audited Adjustments	9793	0	0	0	0
	c)	As of July 1 - Audited		70,911,364	50,003,715	27,036,520	16,452,230
	d)	Other Restatements	9795	0	0	0	0
	e)	Adjusted Beginning Balance		70,911,364	50,003,715	27,036,520	16,452,230
2)	Ending Balance, June 30			50,003,715	27,036,520	16,452,230	7,272,961
COMPONENTS OF THE ENDING FUND BALANCE							

BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION COMBINED UNRESTRICTED/RESTRICTED

2025-26 Adopted Budget Multi-Year Projections - COMBINED					
DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
a) Nonspendable					
Revolving Cash	9711	10,000	10,000	10,000	10,000
Stores	9712	0	0	0	0
Prepaid Items	9713	0	0	0	0
All Other	9719	0	0	0	0
b) Restricted	9740	12,861,020	5,932,703	0	0
TOTAL NONSPENDABLE AND RESTRICTED		12,871,020	5,942,703	10,000	10,000
c) Committed					
Stabilization Arrangements	9750	0	0	0	0
One Month Operating Expend. (8.33%)	9760	18,973,734	10,326,957	9,356,155	78,670
LCAP Supplemental & Concentration	9760	505,405	0	0	0
Technology Refresh Program	9760	105,146	0	0	0
Adopted Instructional Materials	9760	1,300,000	0	0	0
Reserve for Deficit Spending	9760	6,069,758	0	0	0
TOTAL COMMITMENTS		26,954,043	10,326,957	9,356,155	78,670
d) Assigned					
R0215 BTA H&W Pool	9780	1,575,645	1,575,645	0	0
R0219 CNG Station	9780	192,367	219,167	0	0
R0222 E-Rate	9780	0	0	0	0
R0228 BACME H&W Pool	9780	666,568	666,568	0	0
R0231 Advanced Placement	9780	7,358	7,358	0	0
R0232 Technology Replacement	9780	0	0	0	0
R0233 Furniture & Equipment	9780	0	0	0	0
R0258 Facilities Use	9780	48,603	56,231	0	0
R0405 ADA Incentive Funds	9780	28,419	0	0	0
R9040 Medical Administrative Activities (MAA)	9780	0	0	0	0
R0600 Donations	9780	27,757	27,110	0	0
R0000 Vacation Liability	9780	798,659	798,659	0	0
R0707 Supplemental/Concentration	9780	0	0	0	0
R0992 Safety/Liability	9780	0	0	0	0
R1100 Lottery	9780	0	0	0	0
R0414 Textbooks	9780	0	0	0	0
R0704 Transportation	9780	0	246,047	0	0
TOTAL ASSIGNMENTS		3,345,376	3,596,785	0	0
e) Unassigned/Unappropriated					

BEAUMONT UNIFIED SCHOOL DISTRICT PROJECTION COMBINED UNRESTRICTED/RESTRICTED

2025-26 Adopted Budget Multi-Year Projections - COMBINED					
DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
Reserve for Economic Uncertainties	9789	6,833,276	7,170,075	7,086,075	7,184,292
Unassigned/Unappropriated Amount	9790	0	0	0	0
Ending Balance after Commitments and Assignments		0	(0)	0	(0)
Reserve for Economic Uncertainties - Minimum Required Reserve 3%					
Ending Fund Balance - UNRESTRICTED GENERAL FUND		37,142,695	21,103,817	16,452,230	7,272,961
TOTAL RESERVE PERCENT		11.33%	8.83%	6.97%	3.04%

2025-26 Adopted Budget Multi-Year Projections - UNRESTRICTED

DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
A. REVENUES					
1) LCFF Revenue Sources	8010-8099	160,276,807	172,133,276	181,686,443	186,365,383
2) Federal Revenues	8100-8299	154,680	196,044	196,044	196,044
3) Other State Revenues	8300-8599	4,020,801	4,690,714	4,690,714	4,690,714
4) Other Local Income	8600-8799	1,793,752	1,238,379	1,238,379	1,238,379
5) TOTAL, REVENUES		166,246,040	178,258,413	187,811,580	192,490,520
B. EXPENDITURES					
1) Certificated Salaries	1000-1099	66,126,315	72,102,738	73,830,883	75,581,509
2) Classified Salaries	2000-2999	21,495,669	24,720,905	25,285,031	25,857,619
3) Employee Benefits	3000-3999	35,459,201	37,895,364	38,680,853	39,374,966
4) Books & Supplies	4000-4999	6,861,466	7,192,305	7,087,159	7,087,159
5) Services, Other Operating Expenses	5000-5999	18,391,327	16,059,325	15,466,277	15,722,869
6) Capital Outlay	6000-6999	516,896	137,375	137,375	137,375
7) Other Outgo	7100-7299, 7400-7499	913,736	913,736	913,736	913,736
8) Direct Support/Indirect Costs	7300-7399	(4,870,086)	(4,188,898)	(3,940,951)	(3,940,951)
9) TOTAL, EXPENDITURES		144,894,524	154,832,850	157,460,363	160,734,282
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		21,351,516	23,425,563	30,351,217	31,756,238
D. OTHER FINANCING SOURCE/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	85,221	127,240	127,240	127,240
b) Transfers Out	7610-7629	790,605	503,699	503,699	503,699
2) Other Sources/Uses					
a) Sources	8930-8979		0	0	0
b) Uses	7630-7699		0	0	0
3) Contributions	8980-8999	(34,897,035)	(39,087,982)	(34,626,345)	(40,559,048)
4) TOTAL OTHER FINANCING SOURCES/USES		(35,602,419)	(39,464,441)	(35,002,804)	(40,935,507)
E. NET INCREASE (DECREASE) IN FUND BALANCE		(14,250,903)	(16,038,878)	(4,651,587)	(9,179,269)
F. FUND BALANCE, RESERVES					
1) Beginning Balance					
a) As of July 1 - Unaudited	9791	51,393,598	37,142,695	21,103,817	16,452,230
b) Audited Adjustments	9793		0	0	0
c) As of July 1 - Audited		51,393,598	37,142,695	21,103,817	16,452,230
d) Other Restatements	9795		0	0	0
e) Adjusted Beginning Balance		51,393,598	37,142,695	21,103,817	16,452,230

2025-26 Adopted Budget Multi-Year Projections - UNRESTRICTED

DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
2) Ending Balance, June 30		37,142,695	21,103,817	16,452,230	7,272,961
COMPONENTS OF THE ENDING FUND BALANCE					
a) Nonspendable					
Revolving Cash	9711	10,000	10,000	10,000	10,000
Stores	9712		0	0	0
Prepaid Items	9713		0	0	0
All Other	9719		0	0	0
b) Restricted	9740		0	0	0
TOTAL NONSPENDABLE AND RESTRICTED		10,000	10,000	10,000	10,000
c) Committed					
Stabilization Arrangements	9750		0	0	0
One Month Operating Expend. (8.33%)	9760	18,973,734	10,326,957	9,356,155	78,670
LCAP Supplemental & Concentration	9760	505,405	0	0	0
Technology Refresh Program	9760	105,146	0	0	0
Adopted Instructional Materials	9760	1,300,000			0
Reserve for Deficit Spending	9760	6,069,758		0	0
TOTAL COMMITMENTS		26,954,043	10,326,957	9,356,155	78,670
d) Assigned					
R0215 BTA H&W Pool	9780	1,575,645	1,575,645		
R0219 CNG Station	9780	192,367	219,167	0	0
R0222 E-Rate	9780	0		0	0
R0228 BACME H&W Pool	9780	666,568	666,568		
R0231 Advanced Placement	9780	7,358	7,358	0	0
R0232 Technology Replacement	9780			0	0
R0233 Furniture & Equipment	9780	0			0
R0258 Facilities Use	9780	48,603	56,231		
R0405 ADA Incentive Funds	9780	28,419	0	0	0
R9040 Medical Administrative Activities (MAA)	9780	0		0	0
R0600 Donations	9780	27,757	27,110	0	0
R0000 Vacation Liability	9780	798,659	798,659		
R0707 Supplemental/Concentration	9780			0	0
R0992 Safety/Liability	9780			0	0
R1100 Lottery	9780			0	0

2025-26 Adopted Budget Multi-Year Projections - UNRESTRICTED

DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
R0414 Textbooks	9780			0	0
R0704 Transportation	9780		246,047	0	0
TOTAL ASSIGNMENTS		3,345,376	3,596,785	0	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	6,833,276	7,170,075	7,086,075	7,184,292
Unassigned/Unappropriated Amount	9790		0	0	0
Ending Balance after Commitments and Assignments		0	(0)	0	(0)

2025-26 Adopted Budget Multi-Year Projections - RESTRICTED

DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
A. REVENUES					
1) LCFF Revenue Sources	8010-8099	0	0	0	0
2) Federal Revenues	8100-8299	5,687,706	5,057,266	5,057,266	5,057,266
3) Other State Revenues	8300-8599	21,183,967	19,171,416	19,171,416	19,171,416
4) Other Local Income	8600-8799	13,287,915	13,450,700	13,450,700	13,450,700
5) TOTAL, REVENUES		40,159,588	37,679,382	37,679,382	37,679,382
B. EXPENDITURES					
1) Certificated Salaries	1000-1099	20,455,856	22,534,089	21,919,181	21,919,181
2) Classified Salaries	2000-2999	12,948,339	12,887,483	12,887,483	12,887,483
3) Employee Benefits	3000-3999	21,475,686	22,737,614	22,592,358	22,592,358
4) Books & Supplies	4000-4999	4,149,743	4,362,969	3,460,545	3,460,545
5) Services, Other Operating Expenses	5000-5999	12,337,062	12,589,207	11,103,392	11,103,392
6) Capital Outlay	6000-6999	3,788,878	2,148,224	148,224	148,224
7) Other Outgo	7100-7299, 7400-7499	2,579,555	2,761,029	2,761,029	2,761,029
8) Direct Support/Indirect Costs	7300-7399	4,355,661	3,645,351	3,366,218	3,366,218
9) TOTAL, EXPENDITURES		82,090,780	83,665,966	78,238,430	78,238,430
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
C. BEFORE OTHER FINANCING SOURCES AND USES		(41,931,192)	(45,986,584)	(40,559,048)	(40,559,048)
D. OTHER FINANCING SOURCE/USES					
1) Interfund Transfers					
a) Transfers In	8910-8929	598,038	0	0	0
b) Transfers Out	7610-7629	0	0	0	0
2) Other Sources/Uses					
a) Sources	8930-8979	0	0	0	0
b) Uses	7630-7699	0	0	0	0
3) Contributions	8980-8999	34,676,408	39,058,267	34,626,345	40,559,048
4) TOTAL OTHER FINANCING SOURCES/USES		35,274,446	39,058,267	34,626,345	40,559,048
E. NET INCREASE (DECREASE) IN FUND BALANCE		(6,656,746)	(6,928,317)	(5,932,703)	0
F. FUND BALANCE, RESERVES					
1) Beginning Balance					
a) As of July 1 - Unaudited	9791	19,517,766	12,861,020	5,932,703	0
b) Audited Adjustments	9793	0	0	0	0
c) As of July 1 - Audited		19,517,766	12,861,020	5,932,703	0
d) Other Restatements	9795		0	0	0
e) Adjusted Beginning Balance		19,517,766	12,861,020	5,932,703	0

2025-26 Adopted Budget Multi-Year Projections - RESTRICTED

DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
2) Ending Balance, June 30		12,861,020	5,932,703	0	0
COMPONENTS OF THE ENDING FUND BALANCE					
a) Nonspendable					
Revolving Cash	9711		0	0	0
Stores	9712		0	0	0
Prepaid Items	9713		0	0	0
All Other	9719		0	0	0
b) Restricted	9740	12,861,020	5,932,703	0	0
TOTAL NONSPENDABLE AND RESTRICTED		12,861,020	5,932,703	0	0
c) Committed					
Stabilization Arrangements	9750	0	0	0	0
Other Commitments					
One Month Operating Expend. (8.33%)	9760	0	0	0	0
LCAP Supplemental & Concentration	9760	0	0	0	0
Technology Refresh Program	9760	0	0	0	0
Adopted Instructional Materials	9760	0	0	0	0
Reserve for Deficit Spending	9760	0	0	0	0
TOTAL COMMITMENTS		0	0	0	0
d) Assigned					
R0215 BTA H&W Pool	9780	0	0	0	0
R0219 CNG Station	9780	0	0	0	0
R0222 E-Rate	9780	0	0	0	0
R0228 BACME H&W Pool	9780	0	0	0	0
R0231 Advanced Placement	9780	0	0	0	0
R0232 Technology Replacement	9780	0	0	0	0
R0233 Furniture & Equipment	9780	0	0	0	0
R0258 Facilities Use	9780	0	0	0	0
R0405 ADA Incentive Funds	9780	0	0	0	0
R9040 Medical Administrative Activities (MAA)	9780	0	0	0	0
R0600 Donations	9780	0	0	0	0
R0000 Vacation Liability	9780	0	0	0	0
R0707 Supplemental/Concentration	9780	0	0	0	0
R0993 Safety/Liability	9780	0	0	0	0
R1100 Lottery	9780	0	0	0	0

2025-26 Adopted Budget Multi-Year Projections - RESTRICTED

DESCRIPTION	ACCOUNT CODES	2024-25 ESTIMATED ACTUALS	2025-26 PROJECTION	2026-27 PROJECTION	2027-28 PROJECTION
R0414 Textbooks	9780	0	0	0	0
R0000 Salary Adjustments	9780	0	0	0	0
TOTAL ASSIGNMENTS		0	0	0	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	0	0	0	0
Unassigned/Unappropriated Amount	9790	0	0	0	0
Ending Balance after Commitments & Assignments		0	0	0	0

**2025-26 Adopted Budget Assumptions
Multi-Year Projections**

2024-25 Estimated Actuals CURRENT YEAR	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX Other Outgo (no indirect) & Transfers Out	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue	
Current Budget	86,867,500	34,119,391	54,859,523	11,607,655	31,774,152	4,999,224	3,493,291	(550,341)	770,395	227,940,791	160,754,065	5,791,820	23,452,393	14,409,331	688,038	205,095,647
LCFF Revenue										0	(477,258)					(477,258)
Federal Revenue										0		50,566				50,566
STRS On-Behalf			1,037,132							1,037,132			1,037,132			1,037,132
State Revenue										0			715,243			715,243
Local Revenue										0				672,336		672,336
Certificated Salaries	(285,329)									(285,329)						0
Classified Salaries		324,617								324,617						0
Fixed Charges Adjustments			1,038,232							1,038,232						0
4XXX Adjustments Unrestricted				(596,446)						(596,446)						0
5XXX Adjustments Unrestricted					(1,045,763)					(1,045,763)						0
6XXX Adjustments Unrestricted						(693,450)				(693,450)						0
73XX Indirect								35,916		35,916						0
Transfer IN/OUT									20,210	20,210					(4,779)	(4,779)
2024-25 ESTIMATED ACTUALS TOTALS	86,582,171	34,444,008	56,934,887	11,011,209	30,728,389	4,305,774	3,493,291	(514,425)	790,605	227,775,910	160,276,807	5,842,386	25,204,768	15,081,667	683,259	207,088,887
2024-25 ADJUSTMENTS	(285,329)	324,617	2,075,364	(596,446)	(1,045,763)	(693,450)	0	35,916	20,210	(164,881)	(477,258)	50,566	1,752,375	672,336	(4,779)	1,993,240

2025-26 ADJUSTMENTS BUDGET YEAR	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX Other Outgo (no indirect) & Transfers Out	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue	
2024-25 ESTIMATED ACTUALS BUDGET	86,582,171	34,444,008	56,934,887	11,011,209	30,728,389	4,305,774	3,493,291	(514,425)	790,605	227,775,910	160,276,807	5,842,386	25,204,768	15,081,667	683,259	207,088,887
2.5% ADA Growth										0	5,124,018					5,124,018
COLA 2.43%										0	3,264,095					3,264,095
Supplemental & Concentration	1,204,733	687,310	589,051							2,481,094	3,468,356					3,468,356
Salary Increase 2.50% All Group Beginning 7/1/2025	2,191,166	878,122	826,519							3,895,807						0
New Positions	1,540,346	770,499	1,334,694							3,645,539						0
CE Step & Column Increase	1,247,169	472,679	947,827							2,667,675						0
LCAP Positions	446,539									446,539						0
CE Service Provider New Positions	684,290									684,290						0
R0000 Unrestricted Fund (charged to R7435 in previous year)	1,553,050	468,522	920,434	76,633				218,443		3,237,082						0
Data Confirmation Site Incentive				(179,385)						(179,385)						0
Attendance Site Incentive				(71,981)						(71,981)						0
Legal Costs					(241,667)					(241,667)						0
School Bus purchase						(260,260)				(260,260)						0
Equipment (Bus - Unrestricted Lottery)						(119,261)				(119,261)						0
CTE Equipment						(150,000)				(150,000)						0

**2025-26 Adopted Budget Assumptions
Multi-Year Projections**

2025-26 ADJUSTMENTS BUDGET YEAR	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) &	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
Business Services Contracts					(156,800)					(156,800)						0
SPED Contracts					(503,347)					(503,347)						0
R0435 Surveillance Project				(362,254)	(1,342,980)					(1,705,234)						0
Insurance Cost Increase @ 10%					86,301					86,301						0
Utilities (8% of 55XX & 5920 PY)					130,459					130,459						0
Donations				(75,067)	(3,803)					(78,870)						0
R2600 ELOP						(818,069)				(818,069)						0
R6300 Lottery Instructional Material				1,232,752						1,232,752						0
R7032 CNS Funds						(447,098)				(447,098)						0
R7435 LEARNING RECOVERY BLOCK GRANT	(1,553,050)	(468,522)	(920,434)	(76,633)				(218,443)		(3,237,082)						0
Budget Adjustments	740,413	355,770			(48,020)	(225,487)	181,474	(29,122)	(286,906)	688,122		(589,076)	(1,342,638)	(392,588)	(556,019)	(2,880,321)
2025-26 TOTALS	94,636,827	37,608,388	60,632,978	11,555,274	28,648,532	2,285,599	3,674,765	(543,547)	503,699	239,002,516	172,133,276	5,253,310	23,862,130	14,689,079	127,240	216,065,035
2025-26 ADJUSTMENTS	8,054,656	3,164,380	3,698,091	544,065	(2,079,857)	(2,020,175)	181,474	(29,122)	(286,906)	11,226,606	11,856,469	(589,076)	(1,342,638)	(392,588)	(556,019)	8,976,148

2026-27 ADJUSTMENTS (Year 2)	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
2025-26 PROJECTED BUDGET	94,636,827	37,608,388	60,632,978	11,555,274	28,648,532	2,285,599	3,674,765	(543,547)	503,699	239,002,516	172,133,276	5,253,310	23,862,130	14,689,079	127,240	216,065,035
LCFF Revenue Cola 3.52% BASE										0	4,016,952					4,016,952
2.5% ADA Growth										0	3,570,282					3,570,282
Supplemental & Concentration										0	1,965,933					1,965,933
Increased Health & Welfare Costs			98,975							98,975						0
CE Step & Column @ 1.75% plus \$75,000 for column movement (calculated on total 1XXX)	1,731,144		398,111							2,129,255						0
Increase STRS Rate 2026-27, 19.1%										0						0
Increase PERS Rate 2026-27, 26.90%			80,472							80,472						0
CI Step @ 1.5% (calculated on total 2XXX)		564,126	207,931							772,057						0
TEXTBOOKS (Curriculum-Design & Training (5/548))										0						0
Contracts for Buses					(240,000)					(240,000)						0
Contracts for SPED					(500,000)					(500,000)						0
Computer Replacement				(105,146)						(105,146)						0
Gettysburg					(88,875)					(88,875)						0
R2600						(2,000,000)				(2,000,000)						0
R6266 Educator Effectiveness					(194,598)			(11,428)		(206,026)						0
R6300 Lottery				(891,335)						(891,335)						0
R6383 Golden State Pathways Program	(79,109)		(18,117)	(243)				(5,721)		(103,190)						0

**2025-26 Adopted Budget Assumptions
Multi-Year Projections**

2026-27 ADJUSTMENTS (Year 2)	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) &	Indirect	Transfers Out	Total Expend.	LCFF	Federal	State	Local	Transfers In	Total Revenue
R6547 SPED Early Intervention Preschool	(408,228)		(93,880)							(502,108)						0
R7399 Equity Multiplier	(103,968)		(23,910)							(127,878)						0
R7413 A-G Learning Loss Mitigation					(192,351)			(11,290)		(203,641)						0
Other Restricted State	(26,603)		(9,349)	(10,846)				(2,747)		(49,545)						0
R8150					(620,803)					(620,803)						0
R9040 Medi-cal					(478,063)					(478,063)						0
Insurance Cost Increase @ 10%					94,931					94,931						0
Utilities (8% of 55XX & 5920 PY)					140,896					140,896						0
2026-27 TOTALS	95,750,064	38,172,514	61,273,211	10,547,704	26,569,669	285,599	3,674,765	(574,733)	503,699	236,202,492	181,686,443	5,253,310	23,862,130	14,689,079	127,240	225,618,202
2026-27 ADJUSTMENTS	1,113,236	564,126	640,233	(1,007,570)	(2,078,863)	(2,000,000)	0	(31,186)	0	(2,800,024)	9,553,167	0	0	0	0	9,553,167

2027-28 ADJUSTMENTS (Year 3)	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7XXX	7XXX			80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	
	Certificated Salaries	Classified Salaries	Employee Benefits	Books and Supplies	Services and Other Operating Expenses	Capital Outlay	Other Outgo (no indirect) & Transfers Out	Indirect	TRANSFERS OUT	Total Expend.	LCFF	FEDERAL	STATE	LOCAL	TRANSFERS IN	Total Revenue
2026-27 PROJECTED BUDGET	95,750,064	38,172,514	61,273,211	10,547,704	26,569,669	285,599	3,674,765	(574,733)	503,699	236,202,492	181,686,443	5,253,310	23,862,130	14,689,079	127,240	225,618,202
LCFF Revenue Cola 0.00% BASE										0	3,589,417					3,589,417
2.5% ADA Growth										0	0					0
Supplemental & Concentration										0	1,089,978					1,089,978
Increased Health & Welfare Costs										0						0
CE Step & Column @ 1.75% plus \$75,000 for column movement (calculated on total 1XXX)	1,750,626		402,591							2,153,217						0
Increase STRS Rate 2027-28, 19.1%										0						0
Increase PERS Rate 2027-28, 27.80%			80,472							80,472						0
CI Step @ 1.50% (calculated on total 2XXX)		572,588	211,050							783,638						0
Insurance Cost Increase @ 10%					104,424					104,424						0
Utilities (8% of 55XX & 5920 PY)					152,167					152,166						0
2027-28 TOTALS	97,500,690	38,745,102	61,967,324	10,547,704	26,826,261	285,599	3,674,765	(574,733)	503,699	239,476,410	186,365,838	5,253,310	23,862,130	14,689,079	127,240	230,297,597
2027-28 ADJUSTMENTS	1,750,626	572,588	694,113	0	256,592	0	0	0	0	3,273,918	4,679,395	0	0	0	0	4,679,395



BEAUMONT UNIFIED SCHOOL DISTRICT

CASH FLOW

2025-26 ADOPTED BUDGET



2025-26 Adopted Budget

CASHFLOW 2024-25

ACTUALS THROUGH

	Actual JULY		Actual AUGUST		Actual SEPTEMBER		Actual OCTOBER		Actual NOVEMBER
A	BEGINNING CASH 9110	75,026,085.69		69,772,091.00		58,164,989.78		57,720,759.32	50,580,065.36
	CASH BALANCE	75,026,085.69		69,772,091.00		58,164,989.78		57,720,759.32	50,580,065.36
	RECEIPTS:								
	REVENUE LIMIT								
	STATE AID	5,399,695.00	0.0500	5,399,695.00	0.0500	9,719,450.00	0.0900	9,719,450.00	9,719,450.00
	EDUCATION PROTECTION ACT	0.00	0.0000	0.00	#DIV/0!	0.00	#DIV/0!	0.00	(15,954.00)
	STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	PROPERTY TAX	406,704.76	0.0109	1,082,301.44	0.1000	5,336,961.00	0.1424	2,578,976.39	2,118.85
	OTHER - In Lieu of Charter	0.00	0.0000	0.00	0.0000	0.00	0.0000	(3,683,327.00)	(930,866.75)
	FEDERAL REVENUES	166,267.93	0.0285	614,937.51	0.1053	104,473.80	0.0179	(406,626.37)	274,425.53
	OTHER STATE REVENUES	540,961.00	0.0215	540,961.00	0.0215	973,730.00	0.0386	2,357,380.50	1,222,442.00
	OTHER LOCAL REVENUES	417,609.33	0.0277	440,421.69	0.0292	988,302.60	0.0655	890,554.77	936,843.17
	OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	INTERFD TRANSFERS IN (8919)	0.00	0.0000	0.00	0.0000	0.00	0.0000	598,038.13	0.8753
	Revenue Transfer to Other Funds (809X)		#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	SUBTOTALS	6,931,238.02	0.03	8,078,316.64	0.04	17,122,917.40	0.08	12,054,446.42	0.06
	TRANS (LOAN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B	TOTAL RECEIPTS	6,931,238.02	0.0335	8,078,316.64	0.0390	17,122,917.40	0.0827	12,054,446.42	0.0582
	DISBURSEMENTS								
	CERTIFICATED SALARIES	879,169.01	0.0102	7,634,257.83	0.0882	7,959,027.33	0.0919	7,994,064.79	0.0923
	CLASSIFIED SALARIES	1,391,142.59	0.0404	2,720,433.34	0.0790	2,875,479.46	0.0835	2,870,579.20	0.0833
	BENEFITS	1,973,379.24	0.0347	4,154,189.65	0.0730	4,250,949.90	0.0747	4,197,752.16	0.0737
	SUPPLIES	158,348.86	0.0144	622,733.63	0.0566	1,170,955.19	0.1063	809,791.34	0.0735
	SERVICES	3,591,811.20	0.1169	1,647,995.09	0.0536	3,071,057.62	0.0999	2,929,398.36	0.0953
	CAPITAL OUTLAYS	44,000.00	0.0102	66,656.69	0.0155	0.00	0.0000	19,133.16	0.0044
	INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000	266,696.00	0.3373
	DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
	OTHER OUTGO	18,214.00	0.0052	292,752.82	0.0838	32,785.00	0.0094	32,785.00	0.0094
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
	SUBTOTALS	8,056,064.90	0.04	17,139,019.05	0.08	19,360,254.50	0.08	19,120,200.01	0.08
	TRANS (REPAY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SALES TAX					0.00		0.00	0.00
	LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS					0.00		0.00	0.00
C	TOTAL DISBURSEMENTS	8,056,064.90	0.0354	17,139,019.05	0.0752	19,360,254.50	0.0850	19,120,200.01	0.0839
	PRIOR YEAR TRANSACTIONS								
	ACCOUNTS RECEIVABLES	133,551.50	0.0141	510,220.93	0.0538	1,794,258.73	0.1890	1,309,731.97	0.1380
	LCFF RECEIVABLES	0.00		0.00		0.00		0.00	0.00
	ACCOUNTS PAYABLE	4,262,719.31	0.3760	3,056,619.74	0.2696	1,152.09	0.0001	(734.96)	-0.0001
	DEFERRED REVENUE			0.00		0.00		1,385,407.30	
D	NET PRIOR YR TRANSACT.	(4,129,167.81)		(2,546,398.81)		1,793,106.64		(74,940.37)	3,794,625.53
E	NET INCOME (B-C+D)	(5,253,994.69)		(11,607,101.22)		(444,230.46)		(7,140,693.96)	(4,433,607.60)
F	ENDING CASH (A+E)	69,772,091.00		58,164,989.78		57,720,759.32		50,580,065.36	46,146,457.76

2025-26 Adopted Budget

CASHFLOW 2024-25

ACTUALS THROUGH

		Actual DECEMBER		Actual JANUARY		Actual FEBRUARY		Actual MARCH	
A	BEGINNING CASH 9110	46,146,457.76		56,070,466.11		54,473,535.33		58,162,527.06	
	CASH BALANCE	46,146,457.76		56,070,466.11		54,473,535.33		58,162,527.06	
	RECEIPTS:								
	REVENUE LIMIT								
	STATE AID	0.0900	9,719,450.00	0.0900	11,786,768.00	0.0900	11,110,820.00	0.0900	11,110,820.00
	EDUCATION PROTECTION ACT	#DIV/0!	5,336,961.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	6,907,237.00
	STATE AID - PRIOR YEAR	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	(479,642.00)	#DIV/0!	(479,642.00)
	PROPERTY TAX	0.0001	11,864,743.19	0.4500	1,687,090.56	0.0450	8,781,158.13	0.2343	199,219.81
	OTHER - In Lieu of Charter	0.0742	(920,831.75)	0.1100	(920,831.75)	0.0734	(920,831.75)	0.0734	(882,605.50)
	FEDERAL REVENUES	0.0470	152,676.39	0.0261	1,078,336.31	0.1846	25,656.38	0.0044	880,562.63
	OTHER STATE REVENUES	0.0485	1,313,647.00	0.0521	1,733,739.59	0.0688	1,312,511.00	0.0521	2,484,925.50
	OTHER LOCAL REVENUES	0.0621	19,865.50	0.0013	2,684,113.95	0.1780	1,097,347.85	0.0728	1,378,847.07
	OTHER INCOME	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	INTERFD TRANSFERS IN (8919)	0.0000		0.0000	0.00	0.0000	0.00	0.0000	0.00
	Revenue Transfer to Other Funds (809X)	#DIV/0!		#DIV/0!		#DIV/0!	0.00	#DIV/0!	0.00
	OTHER SOURCES USES	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	SUBTOTALS	#DIV/0!	27,486,511.33	0.13	18,049,216.66	0.0872	20,927,019.61	0.1011	21,599,364.51
	TRANS (LOAN)	#DIV/0!	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00
B	TOTAL RECEIPTS	#DIV/0!	27,486,511.33	0.1328	18,049,216.66	0.0872	20,927,019.61	0.1011	21,599,364.51
	DISBURSEMENTS								
	CERTIFICATED SALARIES	0.0932	7,861,891.02	0.0908	7,914,669.20	0.0914	7,989,545.18	0.0923	7,869,229.95
	CLASSIFIED SALARIES	0.0881	2,844,364.67	0.0826	2,756,713.97	0.0800	3,052,977.78	0.0886	2,855,677.80
	BENEFITS	0.0736	4,168,841.56	0.0732	4,061,486.19	0.0713	4,159,059.30	0.0730	4,117,877.95
	SUPPLIES	0.0408	551,412.72	0.0501	691,169.64	0.0628	479,444.54	0.0435	303,833.15
	SERVICES	0.0960	1,917,502.24	0.0624	2,079,341.87	0.0677	1,291,469.88	0.0420	2,153,152.64
	CAPITAL OUTLAYS	0.0053	120,967.50	0.0281	12,820.10	0.0030	271,924.38	0.0632	91,612.71
	INTERFD TRANSFERS OUT	0.6371	0.00	0.0000	0.00	0.0000	20,210.00	0.0256	0.00
	DIRECT SUPPORT/INDIRECT EXP	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.0000
	OTHER OUTGO	0.0627	32,785.00	0.0094	(455,432.70)	-0.1304	309,014.82	0.0885	34,476.00
	OTHER SOURCES USES	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	SUBTOTALS	0.0853	17,497,764.71	0.0768	17,060,768.27	0.0749	17,573,645.88	0.0772	17,425,860.20
	TRANS (REPAY)	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	SALES TAX	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00
C	TOTAL DISBURSEMENTS	0.0853	17,497,764.71	0.0768	17,060,768.27	0.0749	17,573,645.88	0.0772	17,425,860.20
	PRIOR YEAR TRANSACTIONS								
	ACCOUNTS RECEIVABLES	0.4046	(62,510.31)	-0.0066	169,028.46	0.0178	335,618.00	0.0354	156.42
	LCFF RECEIVABLES		0.00						
	ACCOUNTS PAYABLE	0.0041	2,227.96	0.0002	2,754,407.63	0.2430	0.00	0.0000	(750.00)
	DEFERRED REVENUE				0.00				
D	NET PRIOR YR TRANSACT.		(64,738.27)		(2,585,379.17)		335,618.00		906.42
E	NET INCOME (B-C+D)		9,924,008.35		(1,596,930.78)		3,688,991.73		4,174,410.73
F	ENDING CASH (A+E)		56,070,466.11		54,473,535.33		58,162,527.06		62,336,937.79

2025-26 Adopted Budget

CASHFLOW 2024-25

Actual		PROJECTED		PROJECTED			
ACTUALS THROUGH		APRIL		MAY		JUNE	
						TOTAL	
						PROJECTED ACTUALS	
A	BEGINNING CASH 9110	62,336,937.79		61,044,924.73		51,643,997.68	75,026,085.69
CASH BALANCE		62,336,937.79		61,044,924.73		51,643,997.68	
RECEIPTS:							160,201,218.00
REVENUE LIMIT							
	STATE AID	9,043,502.00	0.0900	10,540,023.66	0.0900	13,842,250.34	117,111,374.00
	EDUCATION PROTECTION ACT	0.00	#DIV/0!	0.00	#DIV/0!	5,917,539.00	18,145,783.00
	STATE AID - PRIOR YEAR	1,587,676.00	#DIV/0!	0.00	#DIV/0!	(628,392.00)	0.00
	PROPERTY TAX	3,919,050.53	0.1046	0.00	0.0000	1,625,542.34	37,483,867.00
	OTHER - In Lieu of Charter	(969,131.00)	0.0773	(1,044,983.83)	0.0833	(2,266,396.67)	(12,539,806.00)
	FEDERAL REVENUES	54,874.26	0.0094	0.00	0.0000	0.00	2,945,584.37
	OTHER STATE REVENUES	1,396,115.00	0.0554	1,550,000.00	0.0615	2,299,615.00	17,726,027.59
	OTHER LOCAL REVENUES	904,463.52	0.0600	1,040,000.00	0.0690	4,283,297.55	15,081,667.00
	OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	INTERFD TRANSFERS IN (8919)	0.00	0.0000	0.00	0.0000	90,000.00	688,038.13
	Revenue Transfer to Other Funds (809X)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	SUBTOTALS	15,936,550.31	0.0770	12,085,039.83	0.0584	25,163,455.56	196,642,535.09
	TRANS (LOAN)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
B	TOTAL RECEIPTS	15,936,550.31	0.0770	12,085,039.83	0.0584	25,163,455.56	196,642,535.09
DISBURSEMENTS							
	CERTIFICATED SALARIES	7,868,586.02	0.0909	7,355,813.22	0.0850	7,189,912.82	86,582,171.00
	CLASSIFIED SALARIES	2,849,435.23	0.0827	3,178,804.31	0.0923	4,013,427.35	34,444,008.00
	BENEFITS	4,138,090.93	0.0727	5,839,465.40	0.1026	6,204,766.02	51,456,442.66
	SUPPLIES	527,104.47	0.0479	880,896.72	0.0800	880,896.72	7,525,600.74
	SERVICES	1,779,462.25	0.0579	2,150,987.23	0.0700	1,821,851.67	27,384,943.83
	CAPITAL OUTLAYS	31,186.47	0.0072	2,500,000.00	0.5806	75,000.00	3,255,920.38
	INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	790,605.00
	DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	(514,425.00)	(514,425.00)
	OTHER OUTGO	34,476.00	0.0099	30,000.00	0.0086	2,912,550.33	3,493,291.00
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	SUBTOTALS	17,228,341.37	0.0756	21,935,966.87	0.0963	22,583,979.91	214,418,557.60
	TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00	0.00
	LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS		#DIV/0!		#DIV/0!	0.00	0.00
C	TOTAL DISBURSEMENTS	17,228,341.37	0.0756	21,935,966.87	0.0963	22,583,979.91	214,418,557.60
PRIOR YEAR TRANSACTIONS							
	ACCOUNTS RECEIVABLES	20.00	0.0000	1,250,000.00	0.1317	211,567.87	9,492,391.45
	LCFF RECEIVABLES						0.00
	ACCOUNTS PAYABLE	242.00	0.0000	800,000.00	0.0706	414,684.96	11,336,691.08
	DEFERRED REVENUE						0.00
D	NET PRIOR YR TRANSACT.	(222.00)		450,000.00		(203,117.09)	(1,844,299.63)
E	NET INCOME (B-C+D)	(1,292,013.06)		(9,400,927.05)		2,376,358.56	(19,620,322.15)
F	ENDING CASH (A+E)	61,044,924.73		51,643,997.68		54,020,356.24	

2025-26 Adopted Budget

CASHFLOW 2025-26

ACTUALS THROUGH

	PROJECTED JULY	PROJECTED AUGUST	PROJECTED SEPTEMBER	PROJECTED OCTOBER	PROJECTED NOVEMBER
A BEGINNING CASH 9110	54,020,356.24	48,889,865.32	35,413,837.52	33,256,495.03	24,828,068.03

CASH BALANCE

54,020,356.24

48,889,865.32

35,413,837.52

33,256,495.03

24,828,068.03

RECEIPTS:

REVENUE LIMIT

STATE AID	6,166,140.95	0.0500	6,166,140.95	0.0500	11,099,053.71	0.0900	11,099,053.71	0.0900	11,099,053.71	0.0900
EDUCATION PROTECTION ACT	0.00	0.0000	0.00	0.0000	6,153,137.75	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
PROPERTY TAX	0.00	0.0000	0.00	0.1000	1,020,165.00	0.0280	0.00	0.0100	1,147,455.00	0.0315
OTHER - In Lieu of Charter	(1,022,085.17)	0.0833	(1,022,085.17)	0.0833	(1,022,085.17)	0.0833	(1,022,085.17)	0.1000	(1,022,085.17)	0.0833
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	45,000.00	0.0086	250,000.00	0.0476	800,000.00	0.1523
OTHER STATE REVENUES	496,332.30	0.0208	983,119.76	0.0412	983,119.76	0.0412	496,332.30	0.0208	983,119.76	0.0412
OTHER LOCAL REVENUES	0.00	0.0000	75,000.00	0.0051	500,000.00	0.0340	625,000.00	0.0425	135,000.00	0.0092
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
INTERFD TRANSFERS IN (8919)	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
Revenue Transfer to Other Funds (809X)		#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	5,640,388.09	0.03	6,202,175.54	0.03	18,778,391.05	0.09	11,448,300.85	0.05	13,142,543.30	#DIV/0!
TRANS (LOAN)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

B TOTAL RECEIPTS	5,640,388.09	0.0261	6,202,175.54	0.0287	18,778,391.05	0.0869	11,448,300.85	0.0530	13,142,543.30	#DIV/0!
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DISBURSEMENTS

CERTIFICATED SALARIES	1,041,005.10	0.0110	8,422,677.60	0.0890	8,422,677.60	0.0890	8,422,677.60	0.0890	8,422,677.60	0.0890
CLASSIFIED SALARIES	1,485,531.33	0.0395	3,200,473.82	0.0851	3,200,473.82	0.0851	3,200,473.82	0.0851	3,200,473.82	0.0851
BENEFITS	3,031,648.90	0.0500	4,850,638.24	0.0800	5,153,803.13	0.0850	5,153,803.13	0.0850	5,153,803.13	0.0850
SUPPLIES	693,316.44	0.0600	693,316.44	0.0600	693,316.44	0.0600	693,316.44	0.0600	693,316.44	0.0600
SERVICES	2,005,397.24	0.0700	2,005,397.24	0.0700	2,005,397.24	0.0700	2,005,397.24	0.0700	2,005,397.24	0.0700
CAPITAL OUTLAYS	0.00	0.0000	0.00	0.0000	100,000.00	0.0438	45,000.00	0.0197	145,000.00	0.0634
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000	503,699.00	1.0000	0.00	0.0000
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
OTHER OUTGO	14,000.00	0.0038	300,000.00	0.0816	25,000.00	0.0068	25,000.00	0.0068	25,000.00	0.0068
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	8,270,899.00	0.03	19,472,503.34	0.08	19,600,668.23	0.08	20,049,367.23	0.08	19,645,668.23	0.0822
TRANS (REPAY)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
SALES TAX					0.00		0.00		0.00	#DIV/0!
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS					0.00		0.00		0.00	#DIV/0!

C TOTAL DISBURSEMENTS	8,270,899.00	0.0346	19,472,503.34	0.0815	19,600,668.23	0.0820	20,049,367.23	0.0839	19,645,668.23	0.0822
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PRIOR YEAR TRANSACTIONS

ACCOUNTS RECEIVABLES	0.00	0.0000	2,159,300.00	0.2082	1,377,000.00	0.1328	2,309,890.28	0.2227	2,293,409.65	0.2211
LCFF RECEIVABLES	0.00		0.00		0.00		0.00		0.00	
ACCOUNTS PAYABLE	2,499,980.00	0.1872	2,365,000.00	0.1771	2,712,065.31	0.2030	2,137,250.89	0.1600	1,039,917.51	0.0779
DEFERRED REVENUE			0.00		0.00					

D NET PRIOR YR TRANSACT.	(2,499,980.00)		(205,700.00)		(1,335,065.31)		172,639.39		1,253,492.14	
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E NET INCOME (B-C+D)	(5,130,490.92)		(13,476,027.80)		(2,157,342.49)		(8,428,426.99)		(5,249,632.79)	
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F ENDING CASH (A+E)	48,889,865.32		35,413,837.52		33,256,495.03		24,828,068.03		19,578,435.24	
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2025-26 Adopted Budget

CASHFLOW 2025-26

ACTUALS THROUGH

	PROJECTED DECEMBER	PROJECTED JANUARY	PROJECTED FEBRUARY	PROJECTED MARCH	PROJECTED APRIL
A BEGINNING CASH 9110	19,578,435.24	23,090,307.78	23,548,036.49	20,903,846.49	22,512,527.37

CASH BALANCE	19,578,435.24	23,090,307.78	23,548,036.49	20,903,846.49	22,512,527.37
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RECEIPTS:										
REVENUE LIMIT										
STATE AID	11,099,053.71	0.0900	11,099,053.71	0.0900	11,099,053.71	0.0900	11,099,053.71	0.0900	11,099,053.71	0.0900
EDUCATION PROTECTION ACT	6,153,137.75	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	6,153,137.75	#DIV/0!	0.00	#DIV/0!
STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
PROPERTY TAX	5,293,528.00	0.4500	6,131,515.00	0.1682	2,165,950.00	0.0594	2,344,160.00	0.0643	3,101,050.00	0.0850
OTHER - In Lieu of Charter	(1,022,085.17)	0.1100	(1,022,085.17)	0.0833	(1,022,085.17)	0.0833	(1,022,085.17)		(1,022,085.17)	0.0833
FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	1,400,000.00	0.2665	0.00	0.0000	0.00	0.0000
OTHER STATE REVENUES	2,522,227.14	0.1057	3,891,913.40	0.1631	2,050,000.00	0.0859	1,193,106.50	0.0500	1,431,727.80	0.0600
OTHER LOCAL REVENUES	1,085,000.00	0.0739	400,000.00	0.0272	1,025,000.00	0.0698	1,400,000.00	0.0953	1,050,000.00	0.0715
OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
INTERFD TRANSFERS IN (8919)		0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
Revenue Transfer to Other Funds (809X)		#DIV/0!		#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	25,130,861.43	0.12	20,500,396.95	0.0949	16,717,918.54	0.0774	21,167,372.79	0.0980	15,659,746.34	0.0725
TRANS (LOAN)	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
B TOTAL RECEIPTS	25,130,861.43	0.1163	20,500,396.95	0.0949	16,717,918.54	0.0774	21,167,372.79	0.0980	15,659,746.34	0.0725
DISBURSEMENTS										
CERTIFICATED SALARIES	8,801,224.91	0.0930	8,422,677.60	0.0890	8,422,677.60	0.0890	8,422,677.60	0.0890	8,422,677.60	0.0890
CLASSIFIED SALARIES	3,329,667.94	0.0885	3,200,473.82	0.0851	3,200,473.82	0.0851	3,200,473.82	0.0851	3,200,473.82	0.0851
BENEFITS	5,187,200.37	0.0856	5,153,803.13	0.0850	5,153,803.13	0.0850	5,153,803.13	0.0850	5,153,803.13	0.0850
SUPPLIES	693,316.44	0.0600	693,316.44	0.0600	693,316.44	0.0600	693,316.44	0.0600	693,316.44	0.0600
SERVICES	2,005,397.24	0.0700	2,005,397.24	0.0700	2,005,397.24	0.0700	2,005,397.24	0.0700	2,005,397.24	0.0700
CAPITAL OUTLAYS	0.00	0.0000	192,000.00	0.0840	0.00	0.0000	75,000.00	0.0328	105,000.00	0.0459
INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000	0.00	0.0000
OTHER OUTGO	250,000.00	0.0680	25,000.00	0.0068	325,000.00	0.0884	30,000.00	0.0082	30,000.00	0.0082
OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SUBTOTALS	20,266,806.90	0.0848	19,692,668.23	0.0824	19,800,668.23	0.0828	19,580,668.23	0.0819	19,610,668.23	0.0821
TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!
LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS	0.00	#DIV/0!	0.00	#DIV/0!	0.00	#DIV/0!		#DIV/0!		#DIV/0!
C TOTAL DISBURSEMENTS	20,266,806.90	0.0848	19,692,668.23	0.0824	19,800,668.23	0.0828	19,580,668.23	0.0819	19,610,668.23	0.0821
PRIOR YEAR TRANSACTIONS										
ACCOUNTS RECEIVABLES	200,000.00	0.0193	150,000.00	0.0145	760,154.88	0.0733	242,636.64	0.0234	200,000.00	0.0193
LCFF RECEIVABLES	0.00									
ACCOUNTS PAYABLE	1,552,182.00	0.1162	500,000.00	0.0374	321,595.19	0.0241	220,660.32	0.0165	0.00	0.0000
DEFERRED REVENUE			0.00							
D NET PRIOR YR TRANSACT.	(1,352,182.00)		(350,000.00)		438,559.69		21,976.32		200,000.00	
E NET INCOME (B-C+D)	3,511,872.53		457,728.71		(2,644,190.00)		1,608,680.88		(3,750,921.89)	
F ENDING CASH (A+E)	23,090,307.78		23,548,036.49		20,903,846.49		22,512,527.37		18,761,605.49	

2025-26 Adopted Budget

CASHFLOW 2025-26

ACTUALS THROUGH		PROJECTED	PROJECTED	TOTAL		PROJECTED
		MAY	JUNE			ACTUALS
A	BEGINNING CASH 9110	18,761,605.49	17,732,619.14	54,020,356.24	54,020,356.24	
CASH BALANCE		18,761,605.49	17,732,619.14			
RECEIPTS:					172,133,276.00	
<i>REVENUE LIMIT</i>						
	STATE AID	11,099,053.71	0.0900	0.00	0.0900	112,223,765.29
	EDUCATION PROTECTION ACT	0.00	#DIV/0!	4,804,794.25	#DIV/0!	23,264,207.50
	STATE AID - PRIOR YEAR	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	PROPERTY TAX	5,449,519.00	0.1495	9,809,586.00	0.2690	36,462,928.00
	OTHER - In Lieu of Charter	(1,022,085.17)	0.0833	(1,022,085.67)	0.0833	(12,265,022.50)
	FEDERAL REVENUES	0.00	0.0000	0.00	0.0000	2,495,000.00
	OTHER STATE REVENUES	2,550,000.00	0.1069	2,299,615.00	0.0964	19,880,613.72
	OTHER LOCAL REVENUES	640,000.00	0.0436	4,868,659.00	0.3314	11,803,659.00
	OTHER INCOME	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	INTERFD TRANSFERS IN (8919)	0.00	0.0000	127,240.00	1.0000	127,240.00
	Revenue Transfer to Other Funds (809X)	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	SUBTOTALS	18,716,487.54	0.0866	20,887,808.58	0.0967	193,992,391.01
	TRANS (LOAN)	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	LOANS FROM OTHER FUNDS & REPAYMENTS	0.00	#DIV/0!		#DIV/0!	0.00
B	TOTAL RECEIPTS	18,716,487.54	0.0866	20,887,808.58	0.0967	193,992,391.01
DISBURSEMENTS						
	CERTIFICATED SALARIES	8,422,677.60	0.0890	9,036,523.60	0.0955	94,682,852.04
	CLASSIFIED SALARIES	3,200,473.82	0.0851	4,012,598.38	0.1067	37,632,062.01
	BENEFITS	5,153,803.13	0.0850	6,353,106.91	0.1048	60,653,019.46
	SUPPLIES	924,421.92	0.0800	924,421.92	0.0800	8,782,008.24
	SERVICES	2,005,397.24	0.0700	1,559,455.96	0.0544	23,618,825.60
	CAPITAL OUTLAYS	0.00	0.0000	0.00	0.0000	662,000.00
	INTERFD TRANSFERS OUT	0.00	0.0000	0.00	0.0000	503,699.00
	DIRECT SUPPORT/INDIRECT EXP	0.00	0.0000	(543,547.00)	1.0000	(543,547.00)
	OTHER OUTGO	30,000.00	0.0082	2,595,765.00	0.7064	3,674,765.00
	OTHER SOURCES USES	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	SUBTOTALS	19,736,773.71	0.0826	23,938,324.77	0.1002	229,665,684.35
	TRANS (REPAY)	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	SALES TAX	0.00	#DIV/0!	0.00	#DIV/0!	0.00
	LOANS TO OTHER FUNDS/ REPAY LOANS FR OTHER FUNDS		#DIV/0!	0.00	#DIV/0!	0.00
C	TOTAL DISBURSEMENTS	19,736,773.71	0.0826	23,938,324.77	0.1002	229,665,684.35
PRIOR YEAR TRANSACTIONS						
	ACCOUNTS RECEIVABLES	0.00	0.0000	678,371.46	0.0654	10,370,762.91
	LCFF RECEIVABLES					0.00
	ACCOUNTS PAYABLE	8,700.18	0.0007	0.00	0.0000	13,357,351.40
	DEFERRED REVENUE					0.00
D	NET PRIOR YR TRANSACT.	(8,700.18)		678,371.46		(2,986,588.49)
E	NET INCOME (B-C+D)	(1,028,986.35)		(2,372,144.73)		(38,659,881.83)
F	ENDING CASH (A+E)	17,732,619.14		15,360,474.41		



BEAUMONT UNIFIED SCHOOL DISTRICT

LOCAL CONTROL FUNDING FORMULA (LCFF)

2025-26 ADOPTED BUDGET



Beaumont Unified (66993) - 2025-26 Adopted Budget with 2024-25 Estimated Actuals						
4/8/2025						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
General Assumptions						
COLA & Augmentation	8.22%	1.07%	2.43%	3.52%	0.00%	0.00%
Base Grant Proration Factor	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%
Student Assumptions:						
Enrollment Count	12,058	12,467	12,778	13,097	13,424	13,759
Unduplicated Pupil Count (UPC)	8,444	8,660	8,944	9,168	9,397	9,631
Unduplicated Pupil Percentage (UPP)	65.15%	68.32%	69.83%	69.82%	70.00%	70.00%
Current Year LCFF Average Daily Attendance (ADA)	11,219.53	11,579.76	11,975.12	12,274.77	12,583.49	12,900.25
Funded LCFF ADA	11,219.53	11,579.76	11,975.12	12,274.77	12,583.49	12,900.25
LCFF ADA Funding Method	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-
NSS ADA Funding Method(s)						
LCFF Entitlement Summary						
Base Grant	\$119,596,508	\$124,735,395	\$132,085,176	\$140,141,266	\$143,650,964	\$147,252,063
Grade Span Adjustment	4,692,347	4,939,218	5,231,652	5,556,307	5,697,397	5,842,160
<i>Adjusted Base Grant</i>	\$124,288,855	\$129,674,613	\$137,316,828	\$145,697,573	\$149,348,361	\$153,094,223
Supplemental Grant	16,194,837	17,718,740	19,177,668	20,345,210	20,908,770	21,433,192
Concentration Grant	8,199,957	11,227,228	13,236,656	14,035,047	14,561,465	14,926,686
Total Base, Supplemental and Concentration Grant	\$148,683,649	\$158,620,581	\$169,731,152	\$180,077,830	\$184,818,596	\$189,454,101
Allowance: Necessary Small School	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	72,116	72,116	72,116	72,116	72,116	72,116
Add-on: Home-to-School Transportation	376,556	380,585	389,833	403,555	403,555	403,555
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-
Add-on: Transitional Kindergarten	870,980	1,127,936	2,406,202	2,553,011	2,616,836	2,616,836
Total Allowance and Add-On Amounts	\$1,319,652	\$1,580,637	\$2,868,151	\$3,028,682	\$3,092,507	\$3,092,507
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	\$150,003,301	\$160,201,218	\$172,599,303	\$183,106,512	\$187,911,103	\$192,546,608
Miscellaneous Adjustments	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	\$ 150,003,301	\$ 160,201,218	\$ 172,599,303	\$ 183,106,512	\$ 187,911,103	\$ 192,546,608
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 13,370	\$ 13,835	\$ 14,413	\$ 14,917	\$ 14,933	\$ 14,926
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement with Additional State Aid	150,003,301	160,201,218	172,599,303	183,106,512	187,911,103	192,546,608
LCFF Sources Summary						
Funding Source Summary						
Local Revenue and In-Lieu of Property Taxes <i>(net for school districts)</i>	\$ 22,150,085	\$ 24,944,061	\$ 24,197,900	\$ 24,398,262	\$ 24,597,896	\$ 24,796,013
Education Protection Account Entitlement <i>(includes \$200/minimum per ADA)</i>	\$ 17,395,154	\$ 18,145,783	\$ 19,219,177	\$ 20,389,572	\$ 20,904,184	\$ 21,432,242
Net State Aid <i>(excludes Additional State Aid)</i>	\$ 110,458,062	\$ 117,111,374	\$ 129,182,226	\$ 138,318,678	\$ 142,409,023	\$ 146,318,353

Beaumont Unified (66993) - 2025-26 Adopted Budget with 2024-25 Estimated Actuals							4/8/2025
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 150,003,301	\$ 160,201,218	\$ 172,599,303	\$ 183,106,512	\$ 187,911,103	\$ 192,546,608	
Funding Source by Resource-Object							
State Aid (Resource Code 0000, Object Code 8011)	\$ 110,458,062	\$ 117,111,374	\$ 129,182,226	\$ 138,318,678	\$ 142,409,023	\$ 146,318,353	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 17,395,154	\$ 18,145,783	\$ 19,219,177	\$ 20,389,572	\$ 20,904,184	\$ 21,432,242	
(P-2 plus Current Year Accrual)							
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ 77,666	\$ 558	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)							
Property Taxes (Object 8021 to 8089)	\$ 33,593,429	\$ 37,483,867	\$ 36,462,928	\$ 36,462,928	\$ 36,462,928	\$ 36,462,928	
In-Lieu of Property Taxes (Object Code 8096)	(11,443,344)	(12,539,806)	(12,265,028)	(12,064,666)	(11,865,032)	(11,666,915)	
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	
Total LCFF Entitlement	\$ 150,003,301	\$ 160,201,218	\$ 172,599,303	\$ 183,106,512	\$ 187,911,103	\$ 192,546,608	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 150,003,301	\$ 160,201,218	\$ 172,599,303	\$ 183,106,512	\$ 187,911,103	\$ 192,546,608	
LCAP Percentage to Increase or Improve Services Calculation							
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 125,159,835	\$ 130,802,549	\$ 139,723,030	\$ 148,250,584	\$ 151,965,197	\$ 155,711,059	
Supplemental and Concentration Grant funding in the LCAP year	\$ 24,394,794	\$ 28,945,968	\$ 32,414,324	\$ 34,380,257	\$ 35,470,235	\$ 36,359,878	
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 1,892,299	\$ 2,590,899	\$ 3,054,612	\$ 3,238,857	\$ 3,360,338	\$ 3,444,620	
Percentage to Increase or Improve Services	19.49%	22.13%	23.20%	23.19%	23.34%	23.35%	
PER-ADA FUNDING LEVELS							
Base, Supplemental and Concentration Rate per ADA							
Grades TK-3	\$ 13,100.41	\$ 13,538.60	\$ 14,013.16	\$ 14,505.34	\$ 14,523.30	\$ 14,523.30	
Grades 4-6	\$ 12,045.29	\$ 12,448.71	\$ 12,884.64	\$ 13,337.35	\$ 13,353.86	\$ 13,353.86	
Grades 7-8	\$ 12,401.78	\$ 12,816.90	\$ 13,266.58	\$ 13,732.86	\$ 13,749.86	\$ 13,749.86	
Grades 9-12	\$ 14,746.48	\$ 15,241.32	\$ 15,774.53	\$ 16,329.64	\$ 16,349.85	\$ 16,349.85	
Base Grants							
Grades TK-3	\$ 9,919	\$ 10,025	\$ 10,269	\$ 10,630	\$ 10,630	\$ 10,630	
Grades 4-6	\$ 10,069	\$ 10,177	\$ 10,424	\$ 10,791	\$ 10,791	\$ 10,791	
Grades 7-8	\$ 10,367	\$ 10,478	\$ 10,733	\$ 11,111	\$ 11,111	\$ 11,111	
Grades 9-12	\$ 12,015	\$ 12,144	\$ 12,439	\$ 12,877	\$ 12,877	\$ 12,877	
Grade Span Adjustment							
Grades TK-3	\$ 1,032	\$ 1,043	\$ 1,068	\$ 1,106	\$ 1,106	\$ 1,106	
Grades 9-12	\$ 312	\$ 316	\$ 323	\$ 335	\$ 335	\$ 335	
Supplemental Grant							
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	
Grades TK-3	\$ 2,190	\$ 2,214	\$ 2,267	\$ 2,347	\$ 2,347	\$ 2,347	

Beaumont Unified (66993) - 2025-26 Adopted Budget with 2024-25 Estimated Actuals		4/8/2025					
		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Grades 4-6	\$	2,014	\$ 2,035	\$ 2,085	\$ 2,158	\$ 2,158	\$ 2,158
Grades 7-8	\$	2,073	\$ 2,096	\$ 2,147	\$ 2,222	\$ 2,222	\$ 2,222
Grades 9-12	\$	2,465	\$ 2,492	\$ 2,552	\$ 2,642	\$ 2,642	\$ 2,642
Actual - 1.00 ADA, Local UPP as follows:		65.15%	68.32%	69.83%	69.82%	70.00%	70.00%
Grades TK-3	\$	1,427	\$ 1,512	\$ 1,583	\$ 1,639	\$ 1,643	\$ 1,643
Grades 4-6	\$	1,312	\$ 1,391	\$ 1,456	\$ 1,507	\$ 1,511	\$ 1,511
Grades 7-8	\$	1,351	\$ 1,432	\$ 1,499	\$ 1,552	\$ 1,556	\$ 1,556
Grades 9-12	\$	1,606	\$ 1,703	\$ 1,782	\$ 1,845	\$ 1,850	\$ 1,850
Concentration Grant (>55% population)		65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP							
Grades TK-3	\$	7,118	\$ 7,194	\$ 7,369	\$ 7,628	\$ 7,628	\$ 7,628
Grades 4-6	\$	6,545	\$ 6,615	\$ 6,776	\$ 7,014	\$ 7,014	\$ 7,014
Grades 7-8	\$	6,739	\$ 6,811	\$ 6,976	\$ 7,222	\$ 7,222	\$ 7,222
Grades 9-12	\$	8,013	\$ 8,099	\$ 8,295	\$ 8,588	\$ 8,588	\$ 8,588
Actual - 1.00 ADA, Local UPP >55% as follows:		10.1500%	13.3200%	14.8300%	14.8200%	15.0000%	15.0000%
Grades TK-3	\$	722	\$ 958	\$ 1,093	\$ 1,131	\$ 1,144	\$ 1,144
Grades 4-6	\$	664	\$ 881	\$ 1,005	\$ 1,039	\$ 1,052	\$ 1,052
Grades 7-8	\$	684	\$ 907	\$ 1,035	\$ 1,070	\$ 1,083	\$ 1,083
Grades 9-12	\$	813	\$ 1,079	\$ 1,230	\$ 1,273	\$ 1,288	\$ 1,288