

# **McFARLAND UNIFIED SCHOOL DISTRICT**

## **2025 – 2026 ANNUAL BUDGET**



### **EVERY STUDENT EVERYDAY**

**Kern Avenue Elementary School  
Browning Road Steam Academy  
Horizon Elementary School  
McFarland Junior High School  
McFarland High School Early College  
McFarland Learning Center**

**S. Aaron Resendez  
Superintendent**

**Ambelina Garcia Duran  
Deputy Superintendent/CBO**

**601 Second Street, McFarland, CA 93250 ~ PH (661)792-3081 ~ FAX (661)792-2447**

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: 601 Second Street, McFarland, CA 93250

Date: June 6, 2025

Adoption Date: June 12, 2025

Signed:

*Alyssa Medina*  
Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

*Alyssa Medina*

Title:

*Clerk*

Public Hearing:

Place: 405 Mast Avenue, McFarland, CA 93250

Date: June 10, 2025

Time: 5:00 p.m.

Contact person for additional information on the budget reports:

Name: Ambelina Garcia Duran

Title: Deputy Superintendent/CBO

Telephone: 661-792-3081

E-mail: amgarcia@mcfarland.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**

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Form CB  
G8BRUXACW5(2025-26)

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multi year) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X 06/12/2025
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:

Myssa Medina

Title:

Clerk

Date of Meeting: June 12, 2025

For additional information on this certification, please contact:

Name: Ambelina Garcia Duran

Title: Deputy Superintendent/CBO

Telephone: 661-792-3081

E-mail: amgarcia@mcfarland.k12.ca.us

**McFARLAND UNIFIED SCHOOL DISTRICT**  
**General Fund Balance Multi-Year Projection**  
**2025-26 Annual Budget Report**

Description	2024-2025 Unaudited Actuals			2025-2026 Annual Budget Report			2026-2027 Annual Budget Report			2027-2028 Annual Budget Report		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Funded ADA (MUSD & KCSOS Community School)			3,201.39			3,162.89			3,136.51			3,102.93
COLA			1.07%			2.30%			3.02%			3.42%
Gap Funding			90.65%			90.15%			89.38%			88.98%
ADA per student			16,164			16,521			16,945			17,488
<b>REVENUES:</b>												
LCFF Revenues	51,787,354	0	51,787,354	52,254,239	0	52,254,239	53,148,600	0	53,148,600	54,264,947	0	54,264,947
Federal Revenues	0	8,390,561	8,390,561	0	3,204,571	3,204,571	0	2,859,470	2,859,470	0	2,859,470	2,859,470
Other State Revenues	779,834	8,095,279	8,875,113	777,601	11,856,285	12,633,885	777,601	7,395,520	8,173,120	777,601	7,378,262	8,155,863
Other Local Revenues	995,420	3,566,051	4,561,470	100,000	3,490,222	3,590,222	0	3,290,222	3,290,222	0	3,136,308	3,136,308
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
Other Financing Sources	(6,283,587)	6,283,587	0	(6,598,037)	6,598,037	0	(6,927,939)	6,927,939	0	(7,274,336)	7,274,336	0
<b>Total Revenues</b>	<b>47,279,020</b>	<b>26,335,478</b>	<b>73,614,498</b>	<b>46,533,803</b>	<b>25,149,114</b>	<b>71,682,917</b>	<b>46,998,262</b>	<b>20,473,150</b>	<b>67,471,412</b>	<b>47,768,212</b>	<b>20,648,376</b>	<b>68,416,588</b>
<b>EXPENDITURES:</b>												
Certificated Salary	16,794,768	4,182,030	20,976,798	18,466,338	4,251,753	22,718,091	18,930,767	4,116,135	23,046,901	19,214,728	4,177,877	23,392,605
Classified Salary	5,788,695	2,653,828	8,442,523	6,257,040	2,782,991	9,040,031	6,471,281	2,828,581	9,299,862	6,626,592	2,896,467	9,523,059
Benefits	10,567,421	3,162,112	13,729,534	12,062,214	3,231,007	15,293,221	13,185,135	3,415,887	16,601,023	14,003,276	3,632,422	17,635,698
Supplies	3,162,473	6,402,330	9,564,802	4,170,323	3,655,198	7,825,521	3,042,929	1,478,571	4,521,499	2,738,636	1,330,714	4,069,349
Services	8,535,233	9,385,949	17,921,182	10,534,052	7,085,463	17,619,515	9,377,258	3,664,118	13,041,376	8,786,878	3,297,706	12,084,584
Capital Outlays	3,835,977	3,926,562	7,762,539	7,560,735	5,194,647	12,755,382	0	0	0	0	0	0
Other Outgo - excl. Indirect Costs (Spec. Education)	16,000	2,280,378	2,296,378	10,000	2,394,397	2,404,397	9,000	2,514,117	2,523,117	8,100	2,639,823	2,647,923
Other Outgo - Indirect Costs	(1,738,965)	1,575,249	(163,716)	(1,635,063)	1,465,919	(169,144)	(1,242,828)	1,090,598	(152,229)	(1,118,545)	981,539	(137,006)
Transfers Out	500,000	400	500,400	500,000	0	500,000	500,000	0	500,000	500,000	0	500,000
<b>Total Expenditures</b>	<b>47,461,802</b>	<b>33,568,839</b>	<b>81,030,442</b>	<b>57,925,640</b>	<b>30,061,375</b>	<b>87,987,015</b>	<b>50,273,542</b>	<b>19,108,007</b>	<b>69,381,549</b>	<b>50,759,865</b>	<b>18,956,546</b>	<b>69,716,211</b>
<b>Excess (Deficiency) of Revenue</b>	<b>(182,582)</b>	<b>(7,233,361)</b>	<b>(7,415,943)</b>	<b>(11,391,837)</b>	<b>(4,912,261)</b>	<b>(16,304,098)</b>	<b>(3,275,280)</b>	<b>1,365,143</b>	<b>(1,910,137)</b>	<b>(2,991,453)</b>	<b>1,591,830</b>	<b>(1,299,623)</b>
<b>FUND BALANCE:</b>												
Net Beginning General Fund Balance	21,962,363	22,104,169	44,066,533	21,779,781	14,870,808	36,650,589	10,387,944	9,958,547	20,346,491	7,112,664	11,323,690	18,436,354
Audit Adjustment & Restatements	0	0	0	0	0	0	0	0	0	0	0	0
Ending General Fund Balance	21,779,781	14,870,808	36,650,589	10,387,944	9,958,547	20,346,491	7,112,664	11,323,690	18,436,354	4,121,211	13,015,520	17,136,731
Components of Ending Fund:												
a) Restricted - Cash and Prepaids	428,286	(14,870,808)	(15,299,094)	0	(9,958,547)	(9,958,547)	0	(11,323,690)	(11,323,690)	0	(13,015,520)	(13,015,520)
b) Committed	5,928,794	0	5,928,794	0	0	0	0	0	0	0	0	0
LCAP expenses deferred to 2024-25	5,928,794	0	5,928,794				0			0		
c) Assigned	971,008	0	971,008	984,081	0	984,081	984,081	0	984,081	984,081	0	984,081
Lottery	971,008	0	971,008	984,081	0	984,081	984,081	0	984,081	984,081	0	984,081
<b>Unrestricted Ending General Fund Balance</b>	<b>14,451,694</b>	<b>-</b>	<b>14,451,694</b>	<b>9,403,863</b>	<b>-</b>	<b>9,403,863</b>	<b>6,128,583</b>	<b>-</b>	<b>6,128,583</b>	<b>3,137,130</b>	<b>-</b>	<b>3,137,130</b>
<b>Unrestricted Ending Fund 17 Balance</b>	<b>464,464</b>	<b>0</b>	<b>464,464</b>	<b>472,464</b>	<b>0</b>	<b>472,464</b>	<b>472,464</b>	<b>0</b>	<b>472,464</b>	<b>472,464</b>	<b>0</b>	<b>472,464</b>
<b>Unrestricted Fund Balance Available for Reserves</b>	<b>14,916,157</b>	<b>0</b>	<b>14,916,157</b>	<b>9,876,327</b>	<b>0</b>	<b>9,876,327</b>	<b>6,601,047</b>	<b>0</b>	<b>6,601,047</b>	<b>3,609,594</b>	<b>0</b>	<b>3,609,594</b>
<b>Reserve</b>			<b>18.41%</b>			<b>11.22%</b>			<b>9.51%</b>			<b>6.18%</b>

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	52,254,239.00	1.71%	53,148,600.00	2.10%	54,264,947.00
2. Federal Revenues	8100-8299	3,204,570.99	-10.77%	2,859,470.00	0.00%	2,859,470.00
3. Other State Revenues	8300-8599	12,633,885.46	-35.31%	8,173,120.80	-0.21%	8,155,862.80
4. Other Local Revenues	8600-8799	3,590,221.64	-8.36%	3,290,222.00	-4.68%	3,136,308.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		71,682,917.09	-5.88%	67,471,412.80	1.40%	68,416,587.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,718,090.97		23,046,900.97
b. Step & Column Adjustment				340,771.00		345,703.50
c. Cost-of-Living Adjustment				230,588.00		0.00
d. Other Adjustments				(242,549.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,718,090.97	1.45%	23,046,900.97	1.50%	23,392,604.47
2. Classified Salaries						
a. Base Salaries				9,040,030.92		9,299,861.92
b. Step & Column Adjustment				216,961.00		223,196.74
c. Cost-of-Living Adjustment				92,570.00		0.00
d. Other Adjustments				(49,700.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,040,030.92	2.87%	9,299,861.92	2.40%	9,523,058.66
3. Employee Benefits	3000-3999	15,293,221.09	8.55%	16,601,022.00	6.23%	17,635,698.00
4. Books and Supplies	4000-4999	7,825,520.78	-42.22%	4,521,500.00	-10.00%	4,069,350.00
5. Services and Other Operating Expenditures	5000-5999	17,619,515.37	-25.98%	13,041,376.00	-7.34%	12,084,584.00
6. Capital Outlay	6000-6999	12,755,382.25	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,404,397.23	4.94%	2,523,117.00	4.95%	2,647,923.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(169,143.77)	-10.00%	(152,230.00)	-10.00%	(137,006.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		87,987,014.84	-21.15%	69,381,547.89	0.48%	69,716,212.13
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(16,304,097.75)		(1,910,135.09)		(1,299,624.33)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,650,589.03		20,346,491.28		18,436,356.19
2. Ending Fund Balance (Sum lines C and D1)		20,346,491.28		18,436,356.19		17,136,731.86
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,958,546.99		11,323,691.50		13,015,520.01
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	984,080.96		984,080.96		984,080.96
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,403,863.33		6,128,583.73		3,137,130.89
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,346,491.28		18,436,356.19		17,136,731.86
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,403,863.33		6,128,583.73		3,137,130.89
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	472,463.65		472,463.65		472,463.65
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,876,326.98		6,601,047.38		3,609,594.54
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.22%		9.51%		5.18%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,103.75		0.00		0.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		87,987,014.84		69,381,547.89		69,716,212.13
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		87,987,014.84		69,381,547.89		69,716,212.13
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,639,610.45		3,469,077.39		3,485,810.61
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,639,610.45		3,469,077.39		3,485,810.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	52,254,239.00	1.71%	53,148,600.00	2.10%	54,264,947.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	777,600.80	0.00%	777,600.80	0.00%	777,600.80
4. Other Local Revenues	8600-8799	100,000.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,598,037.03)	5.00%	(6,927,939.00)	5.00%	(7,274,336.00)
6. Total (Sum lines A1 thru A5c)		46,533,802.77	1.00%	46,998,261.80	1.64%	47,768,211.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,466,338.36		18,930,766.36
b. Step & Column Adjustment				276,995.00		283,961.50
c. Cost-of-Living Adjustment				187,433.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,466,338.36	2.51%	18,930,766.36	1.50%	19,214,727.86
2. Classified Salaries						
a. Base Salaries				6,257,040.04		6,471,281.04
b. Step & Column Adjustment				150,169.00		155,310.74
c. Cost-of-Living Adjustment				64,072.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,257,040.04	3.42%	6,471,281.04	2.40%	6,626,591.78
3. Employee Benefits	3000-3999	12,062,214.00	9.31%	13,185,135.00	6.21%	14,003,276.00
4. Books and Supplies	4000-4999	4,170,323.16	-27.03%	3,042,929.00	-10.00%	2,738,636.00
5. Services and Other Operating Expenditures	5000-5999	10,534,052.20	-10.98%	9,377,258.00	-6.30%	8,786,878.00
6. Capital Outlay	6000-6999	7,560,735.08	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,000.00	-10.00%	9,000.00	-10.00%	8,100.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,635,063.15)	-23.99%	(1,242,828.00)	-10.00%	(1,118,545.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		57,925,639.69	-13.21%	50,273,541.40	0.97%	50,759,664.64

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(11,391,836.92)		(3,275,279.60)		(2,991,452.84)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,779,781.21		10,387,944.29		7,112,664.69
2. Ending Fund Balance (Sum lines C and D1)		10,387,944.29		7,112,664.69		4,121,211.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	984,080.96		984,080.96		984,080.96
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,403,863.33		6,128,583.73		3,137,130.89
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,387,944.29		7,112,664.69		4,121,211.85
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,403,863.33		6,128,583.73		3,137,130.89
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	472,463.65		472,463.65		472,463.65
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		9,876,326.98		6,601,047.38		3,609,594.54
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,204,570.99	-10.77%	2,859,470.00	0.00%	2,859,470.00
3. Other State Revenues	8300-8599	11,856,284.66	-37.62%	7,395,520.00	-0.23%	7,378,262.00
4. Other Local Revenues	8600-8799	3,490,221.64	-5.73%	3,290,222.00	-4.68%	3,136,308.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,598,037.03	5.00%	6,927,939.00	5.00%	7,274,336.00
6. Total (Sum lines A1 thru A5c)		25,149,114.32	-18.59%	20,473,151.00	0.86%	20,648,376.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,251,752.61		4,116,134.61
b. Step & Column Adjustment				63,776.00		61,742.00
c. Cost-of-Living Adjustment				43,155.00		
d. Other Adjustments				(242,549.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,251,752.61	-3.19%	4,116,134.61	1.50%	4,177,876.61
2. Classified Salaries						
a. Base Salaries				2,782,990.88		2,828,580.88
b. Step & Column Adjustment				66,792.00		67,886.00
c. Cost-of-Living Adjustment				28,498.00		
d. Other Adjustments				(49,700.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,782,990.88	1.64%	2,828,580.88	2.40%	2,896,466.88
3. Employee Benefits	3000-3999	3,231,007.09	5.72%	3,415,887.00	6.34%	3,632,422.00
4. Books and Supplies	4000-4999	3,655,197.62	-59.55%	1,478,571.00	-10.00%	1,330,714.00
5. Services and Other Operating Expenditures	5000-5999	7,085,463.17	-48.29%	3,664,118.00	-10.00%	3,297,706.00
6. Capital Outlay	6000-6999	5,194,647.17	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,394,397.23	5.00%	2,514,117.00	5.00%	2,639,823.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,465,919.38	-25.60%	1,090,598.00	-10.00%	981,539.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,061,375.15	-36.44%	19,108,006.49	-0.79%	18,956,547.49
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(4,912,260.83)		1,365,144.51		1,691,828.51

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,870,807.82		9,958,546.99		11,323,691.50
2. Ending Fund Balance (Sum lines C and D1)		9,958,546.99		11,323,691.50		13,015,520.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,958,546.99		11,323,691.50		13,015,520.01
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,958,546.99		11,323,691.50		13,015,520.01
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The budget reflects the negotiated increases for 2025-26 (1%) and 2026-27 (1%). Additionally, 2026-27 included costs reductions for funds expiring at the end of 2025-26.						

## McFarland Unified School District - Other Funds 2025-26 Annual Budget Report

Fund	Beginning Balance	Revenues	Expenditures	Ending Balance
Fund 08 - Student Activity Special Reserve Fund	227,117	-	-	227,117
Fund 11 - Adult Education	-	401,954	401,954	-
Fund 13 - Cafeteria	2,341,587	3,725,018	3,951,679	2,114,926
Fund 14 - Deferred Maintenance	5,411,448	80,000	-	5,491,448
Fund 17 - Special Reserve Other than Capital Outlay	464,464	8,000	-	472,464
Fund 20 - Special Reserve OPEB	139,800	2,400	-	142,200
Fund 21 - Building	-	-	-	-
Fund 25 - Capital Facilities	621,061	330,000	30,000	921,061
Fund 35 - School Facilities	6,186,859	60,000	-	6,246,859
Fund 40 - Special Reserve-Capital Outlay	9,047,601	100,000	9,147,601	-

**McFarland Unified School District**  
**2025-26 Annual Budget Report**  
**Assumptions**

Descriptions	Source/Explanation	2025-26	2026-27	2027-28
GAP Funding %	FCMAT LCFF Calculator v24.2c	100%	100%	100%
LCFF Funded COLA	FCMAT LCFF Calculator v24.2c	2.30%	3.02%	3.42%
Enrollment - District	FCMAT LCFF Calculator v24.2c	3,274	3,193	3,162
Funded Average Daily Attendance (ADA) - District	FCMAT LCFF Calculator v24.2c	3,143.26	3,116.88	3,083.30
Funded ADA - County Operated Comm. School	FCMAT LCFF Calculator v24.2c	19.63	19.63	19.63
Unduplicated Pupil Percentage (%)	FCMAT LCFF Calculator v24.2c	90.15%	89.38%	88.98%
Funded ADA per Student	FCMAT LCFF Calculator v24.2c	16,521	16,945	17,488
Total LCFF Revenue	FCMAT LCFF Calculator v24.2c	52,254,239	53,148,600	54,264,947
LCFF Base Grant	FCMAT LCFF Calculator v24.2c	21,450,770	22,095,822	22,776,690
LCFF Concentration & Supplemental Funds	FCMAT LCFF Calculator v24.2c	16,742,426	16,828,677	17,086,167
EPA	FCMAT LCFF Calculator v24.2c	7,575,973	7,739,031	7,917,020
Property Taxes	FCMAT LCFF Calculator v24.2c	6,485,070	6,485,070	6,485,070
LCFF Prior Year Adjment	Actual	-	-	-
Federal Revenue	CDE Apportionment Schedules	3,204,571	2,859,470	2,859,470
State Revenue	CDE Apportionment Schedules	12,633,885	8,173,120	8,155,863
Local Revenue	SELPA Apportionment & First Five Budget	3,590,222	3,290,222	3,136,308
Contributions to Restricted Projects (SPED & Ongoing Maint.)	5% increase in each subsequent year	(6,598,037)	(6,927,939)	(7,274,336)
California Lottery Unrestricted	SSC Dartboard	\$191	\$191	\$191
California Lottery Restricted	SSC Dartboard	\$82	\$82	\$82
Certificated Step and Column Increase %	District Assumption	1.50%	1.50%	1.50%
Classified Step and Column Increase %	District Assumption	2.40%	2.40%	2.40%
Certificated, Classified & Non-Represented Salary Increase	1% on-schedule in 2025-26 and 1% on-schedule 2026-27	1.00%	1.00%	0.00%
CalSTRS Employer Rate	SSC Dartboard	19.10%	19.10%	19.10%
CalPERS Employer Rate	SSC Dartboard	26.81%	26.90%	27.80%
Employee Benefits	SISC Rates 2024-25/SSC Dartboard	SISC Rates	add .07%	add .07%
Retiree Benefits	Current Retiree Cost	433,478	468,368	501,066

**McFarland Unified School District**  
**2025-26 Annual Budget Report**  
**Assumptions**

Descriptions	Source/Explanation	2025-26	2026-27	2027-28
Unrestricted Supplies & Materials	2024-25 LCAP carryover reflected in 2025-26 only	4,170,323	3,042,929	2,738,636
Restricted Supplies & Materials	2024-25 categorical carryover reflected in 2025-26 only	3,655,198	1,478,571	1,330,714
Unrestricted Service & Operating Expenses	2024-25 LCAP carryover reflected in 2025-26 only	10,534,052	9,377,258	8,786,878
Restricted Service & Operating Expenses	2024-25 categorical carryover reflected in 2025-26 only	7,085,463	3,664,118	3,297,706
Capital Outlay - Unrestricted	Repairs: Fencing, Roofing, HVAC, Concrete and Misc Projects	610,000	-	-
Capital Outlay - Unrestricted	Roofing Replacement/Repairs @ MHS, MJHS, & MLC	1,688,000	-	-
Capital Outlay - Unrestricted	MHS Wellness Center - LCAP	950,000	-	-
Capital Outlay - Unrestricted	Weight room remodel at MHS & MJHS - LCAP	400,000	-	-
Capital Outlay - Unrestricted	Library Expansion - LCAP	3,912,735	-	-
Capital Outlay - Restricted	Extended Day Relocatables - ELOP	2,659,647	-	-
Capital Outlay - Restricted	Community Program Facility	2,245,000	-	-
Capital Outlay - Restricted	HVAC & Mower Replacement	270,000		-
Capital Outlay - Restricted	School Safety, Dual Enrollment & CTEIG Programs	20,000		-
Other Outgo - Transfers to KCSOS	KCSOS SPED Costs	2,404,397	2,523,117	2,647,923
Other Outgo - Indirect Costs	LEA = 7.58% & Food Service = 6.20%	(169,144)	(152,229)	(137,006)
Contributions to Other Funds	Deferred Maintenance	500,000	500,000	500,000

District: McFarland Unified School District  
CDS #: 15-73908

**Adopted Budget**  
**2025-26 Annual Budget Report**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

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

Combined Assigned and Unassigned/Unappropriated Fund Balances		
Form	Fund	2025-26 Budget
01	General Fund/County School Service Fund	\$9,403,863.33
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$472,463.65
Total Assigned and Unassigned Ending Fund Balances		\$9,876,326.98
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$2,639,610.45
Remaining Balance to Substantiate Need		\$7,236,716.53

Objects 9780/9789/9790

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

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

Form	Fund	2025-26 Budget	Description of Need
01	General Fund/County School Service Fund	\$7,236,716.53	Reserved for economic uncertainty. Represents less than one month of operating expenses recommended by CSBA.
<b>NOTE: CSBA recommends a reserve of at least three months of operating expenses.</b>			
MUSD 2025-2026 Avg. Operating expense			\$7,332,251.25
Multiply by 3 months, per CSBA recommendation			3
CSBA Recommended Reserve			\$ 21,996,753.75
MUSD estimated reserve			\$9,876,326.98
Additional reserve needed to meet CSBA recommendation			\$12,120,426.77
CSBA recommended reserve based on three months of expenses			25.00%
MUSD reserve			11.22%
Insert Lines above as needed			
Total of Substantiated Needs		\$7,236,716.53	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

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

McFarland Unified (73908) - 2025-26 Annual Budget Report		v.26.1c		PY1	v.26.1c		6/2/2025	CY
LOCAL CONTROL FUNDING FORMULA				2024-25		2025-26		
LCFF ENTITLEMENT CALCULATION								
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
Calculation Factors		1.07%	0.00%	90.65%	90.65%	2.30%	0.00%	90.15%
3PY Average		ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3		957.89	\$ 10,025	\$ 1,043	\$ 2,007	\$ 2,565	\$ 14,980,787	
Grades 4-6		745.08	10,177		1,845	2,358	10,714,515	
Grades 7-8		514.02	10,478		1,900	2,428	7,610,414	
Grades 9-12		984.40	12,144	316	2,259	2,887	17,331,634	
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant			\$ 34,525,982	\$ 1,310,150	\$ 6,497,091	\$ 8,304,127	\$ 50,637,350	
NSS Allowance			-	-	-	-	-	
TOTAL BASE		3,201.39	\$ 34,525,982	\$ 1,310,150	\$ 6,497,091	\$ 8,304,127	\$ 50,637,350	
ADD ONS:								
Targeted Instructional Improvement Block Grant							\$ 722,511	
Home-to-School Transportation (COLA added commencing 2023-24)							177,044	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-	
Transitional Kindergarten (Commencing 2022-23)		TK ADA	68.01	TK Add-on rate	\$ 3,077.00		209,267	
ECONOMIC RECOVERY TARGET PAYMENT							-	
LCFF Entitlement Before Adjustments							\$ 51,746,172	
Miscellaneous Adjustments							-	
ADJUSTED LCFF ENTITLEMENT							\$ 51,746,172	
Local Revenue (Including RDA)							(6,485,070)	
Gross State Aid							\$ 45,261,102	
Education Protection Account Entitlement							(7,495,789)	
Net State Aid							\$ 37,765,313	
MINIMUM STATE AID CALCULATION				12-13 Rate	2024-25 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 6,144.28	3,201.39	\$ 19,670,237		
2012-13 NSS Allowance (deficit)				\$ -		-		
Minimum State Aid Adjustments						-		
Less Current Year Property Taxes/In-Lieu						(6,485,070)		
Less Education Protection Account Entitlement						(7,495,789)		
Subtotal State Aid for Historical RL/Charter General BG						\$ 5,689,378		
Categorical Minimum State Aid						4,043,519		
Charter School Categorical Block Grant adjusted for ADA						-		
Minimum State Aid Guarantee Before Proration Factor						\$ 9,732,897		
Proration Factor						0.00%		
Minimum State Aid Guarantee						\$ 9,732,897		
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement						-		
Minimum State Aid plus Property Taxes including RDA						-		
Offset						-		
Minimum State Aid Prior to Offset						-		
Total Minimum State Aid with Offset						-		
State Aid Before Additional State Aid						\$ 37,765,313		
ADDITIONAL STATE AID						\$ -		
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						\$ 37,765,313		
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Suppler						\$ 51,746,172		
Change Over Prior Year				-0.44%	(230,459)		0.98%	508,067
LCFF Entitlement Per ADA (excluding Categorical MSA)						16,164		16,521
Per-ADA Change Over Prior Year				1.26%	201		2.21%	357
Basic Aid Status (school districts only)						Non-Basic Aid		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
			Increase		2024-25		Increase	2025-26
State Aid		-4.21%	(1,660,378)		\$ 37,765,313		1.13%	\$ 38,193,196
Education Protection Account					7,495,789			7,575,973
Property Taxes Net of In-Lieu Transfers		-2.54%	(169,220)		6,485,070		0.00%	6,485,070
Charter In-Lieu Taxes		0.00%	-		-		0.00%	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-3.52%	(1,829,598)		\$ 51,746,172		0.83%	\$ 52,254,239

McFarland Unified (73908) - 2025-26 Annual Budget Report	v.26.1c	CY1	v.26.1c	CY2								
LOCAL CONTROL FUNDING FORMULA	2026-27			2027-28								
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation 3.02%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 89.38% 89.38%	COLA & Augmentation 3.42%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 88.98% 88.98%						
	3PY Average			3PY Average								
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	906.35	\$ 10,566	\$ 1,099	\$ 2,085	\$ 2,607	\$ 14,825,125	892.43	\$ 10,927	\$ 1,136	\$ 2,147	\$ 2,664	\$ 15,058,961
Grades 4-6	734.49	10,725		1,917	2,397	11,045,936	721.27	11,092		1,974	2,450	11,191,126
Grades 7-8	481.64	11,043		1,974	2,468	7,458,179	464.72	11,421		2,032	2,523	7,424,347
Grades 9-12	1,014.03	12,798	333	2,347	2,934	18,670,930	1,024.51	13,236	344	2,417	2,999	19,461,721
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 35,750,164	\$ 1,333,746	\$ 6,629,119	\$ 8,287,141	\$ 52,000,170		\$ 36,619,909	\$ 1,366,233	\$ 6,760,014	\$ 8,389,999	\$ 53,136,155
NSS Allowance												
TOTAL BASE	3,136.51	\$ 35,750,164	\$ 1,333,746	\$ 6,629,119	\$ 8,287,141	\$ 52,000,170	3,102.93	\$ 36,619,909	\$ 1,366,233	\$ 6,760,014	\$ 8,389,999	\$ 53,136,155
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 722,511						\$ 722,511
Home-to-School Transportation (COLA added commencing 2023-24)						186,586						192,967
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	73.80	TK Add-on rate	\$ 3,243.00		239,333	TK ADA	63.60	TK Add-on rate	\$ 3,354.00		213,314
ECONOMIC RECOVERY TARGET PAYMENT												
LCFF Entitlement Before Adjustments						\$ 53,148,600						\$ 54,264,947
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 53,148,600						\$ 54,264,947
Local Revenue (Including RDA)						(6,485,070)						(6,485,070)
Gross State Aid						\$ 46,663,530						\$ 47,779,877
Education Protection Account Entitlement						(7,739,031)						(7,917,020)
Net State Aid						\$ 38,924,499						\$ 39,862,857
MINIMUM STATE AID CALCULATION												
		12-13 Rate	2026-27 ADA		N/A			12-13 Rate	2027-28 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 6,144.28	3,136.51		\$ 19,271,576			\$ 6,144.28	3,102.93		\$ 19,065,280	
2012-13 NSS Allowance (deficit)		\$ -			-			\$ -			-	
Minimum State Aid Adjustments					-						-	
Less Current Year Property Taxes/In-Lieu					(6,485,070)						(6,485,070)	
Less Education Protection Account Entitlement					(7,739,031)						(7,917,020)	
Subtotal State Aid for Historical RL/Charter General BG					\$ 5,047,475						\$ 4,663,190	
Categorical Minimum State Aid					4,043,519						4,043,519	
Charter School Categorical Block Grant adjusted for ADA					-						-	
Minimum State Aid Guarantee Before Proration Factor					\$ 9,090,994						\$ 8,706,709	
Proration Factor					0.00%						0.00%	
Minimum State Aid Guarantee					\$ 9,090,994						\$ 8,706,709	
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement					-						-	
Minimum State Aid plus Property Taxes including RDA					-						-	
Offset					-						-	
Minimum State Aid Prior to Offset					-						-	
Total Minimum State Aid with Offset					-						-	
State Aid Before Additional State Aid					\$ 38,924,499						\$ 39,862,857	
ADDITIONAL STATE AID					\$ -						\$ -	
LCFF State Aid, Adjusted for Minimum State Aid Guarantee					\$ 38,924,499						\$ 39,862,857	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier					\$ 53,148,600						\$ 54,264,947	
Change Over Prior Year		1.71%	894,361					2.10%	1,116,347			
LCFF Entitlement Per ADA (excluding Categorical MSA)					16,945						17,488	
Per-ADA Change Over Prior Year		2.57%	424					3.20%	543			
Basic Aid Status (school districts only)					Non-Basic Aid						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES												
		Increase	2026-27					Increase	2027-28			
State Aid	1.91%	731,303	\$ 38,924,499				2.41%	938,358	\$ 39,862,857			
Education Protection Account			7,739,031						7,917,020			
Property Taxes Net of In-Lieu Transfers	0.00%	-	6,485,070				0.00%	-	6,485,070			
Charter In-Lieu Taxes	0.00%	-	-				0.00%	-	-			
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	1.40%	731,303	\$ 53,148,600				1.77%	938,358	\$ 54,264,947			

McFarland Unified (73908) - 2025-26 Annual Budget Report				v.26.1c		CY3	v.26.1c		CY4
LOCAL CONTROL FUNDING FORMULA				2028-29			2029-30		
LCFF ENTITLEMENT CALCULATION									
Calculation Factors				COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
				3.31%		0.00%	88.97% 88.97%		
3PY Average				ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3				880.20	\$ 11,289	\$ 1,174	\$ 2,218	\$ 2,752	\$ 15,344,075
Grades 4-6				711.37	11,459		2,039	2,530	11,402,065
Grades 7-8				458.34	11,799		2,100	2,605	7,564,377
Grades 9-12				1,010.40	13,674	356	2,496	3,098	19,828,505
Subtract Necessary Small School ADA and Funding				-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant					\$ 37,312,373	\$ 1,393,053	\$ 6,887,244	\$ 8,546,352	\$ 54,139,022
NSS Allowance									
TOTAL BASE				3,060.31	\$ 37,312,373	\$ 1,393,053	\$ 6,887,244	\$ 8,546,352	\$ 54,139,022
ADD ONS:									
Targeted Instructional Improvement Block Grant								\$ 722,511	\$ 722,511
Home-to-School Transportation (COLA added commencing 2023-24)								199,354	205,813
Small School District Bus Replacement Program (COLA added commencing 2023-24)								-	-
Transitional Kindergarten (Commencing 2022-23)				TK ADA	60.42	TK Add-on rate	\$ 3,465.00	209,355	216,122
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF Entitlement Before Adjustments								\$ 55,270,242	\$ 55,783,527
Miscellaneous Adjustments								-	-
ADJUSTED LCFF ENTITLEMENT								\$ 55,270,242	\$ 55,783,527
Local Revenue (Including RDA)								(6,485,070)	(6,485,070)
Gross State Aid								\$ 48,785,172	\$ 49,298,457
Education Protection Account Entitlement								(8,065,817)	(8,139,606)
Net State Aid								\$ 40,719,355	\$ 41,158,851
MINIMUM STATE AID CALCULATION						12-13 Rate	2028-29 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA						\$ 6,144.28	3,060.31	\$ 18,803,423	\$ 18,381,858
2012-13 NSS Allowance (deficit)						\$ -		-	-
Minimum State Aid Adjustments								-	-
Less Current Year Property Taxes/In-Lieu								(6,485,070)	(6,485,070)
Less Education Protection Account Entitlement								(8,065,817)	(8,139,606)
Subtotal State Aid for Historical RL/Charter General BG								\$ 4,252,536	\$ 3,757,182
Categorical Minimum State Aid								4,043,519	4,043,519
Charter School Categorical Block Grant adjusted for ADA								-	-
Minimum State Aid Guarantee Before Proration Factor								\$ 8,296,055	\$ 7,800,701
Proration Factor								0.00%	0.00%
Minimum State Aid Guarantee								\$ 8,296,055	\$ 7,800,701
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement								-	-
Minimum State Aid plus Property Taxes including RDA								-	-
Offset								-	-
Minimum State Aid Prior to Offset								-	-
Total Minimum State Aid with Offset								-	-
State Aid Before Additional State Aid								\$ 40,719,355	\$ 41,158,851
ADDITIONAL STATE AID								\$ -	\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee								\$ 40,719,355	\$ 41,158,851
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplier									
Change Over Prior Year						1.85%	1,005,295	0.93%	513,285
LCFF Entitlement Per ADA (excluding Categorical MSA)								18,060	18,646
Per-ADA Change Over Prior Year						3.27%	572	3.24%	586
Basic Aid Status (school districts only)								Non-Basic Aid	Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES									
						Increase	2028-29	Increase	2029-30
State Aid				2.15%	856,498		\$ 40,719,355	1.08%	\$ 41,158,851
Education Protection Account							8,065,817		8,139,606
Property Taxes Net of In-Lieu Transfers				0.00%	-		6,485,070	0.00%	6,485,070
Charter In-Lieu Taxes				0.00%	-		-	0.00%	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				1.58%	856,498		\$ 55,270,242	0.83%	\$ 55,783,527

**FCMAT**  
FISCAL CRISIS & MANAGEMENT

McFarland Unified (73908) - 2025-26 Annual Budget Report								
6/2/2025								
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>General Assumptions</b>								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	3,418	3,295	3,305	3,294	3,213	3,182	3,078	3,054
Unduplicated Pupil Count (UPC)	3,092	3,009	2,980	2,931	2,859	2,831	2,739	2,717
Unduplicated Pupil Percentage (UPP)	89.53%	90.53%	90.65%	90.15%	89.38%	88.98%	88.97%	88.97%
Current Year LCFF Average Daily Attendance (ADA)	3,195.71	3,146.22	3,143.37	3,122.39	3,045.23	3,015.48	2,916.53	2,887.19
Funded LCFF ADA	3,286.02	3,256.09	3,201.39	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
LCFF ADA Funding Method	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
<b>LCFF Entitlement Summary</b>								
Base Grant	\$32,336,291	\$34,713,736	\$34,525,982	\$34,966,375	\$35,750,164	\$36,619,909	\$37,312,373	\$37,657,555
Grade Span Adjustment	1,251,743	1,333,535	1,310,150	1,311,904	1,333,746	1,366,233	1,393,053	1,405,378
Adjusted Base Grant	\$33,588,034	\$36,047,271	\$35,836,132	\$36,278,279	\$37,083,910	\$37,986,142	\$38,705,426	\$39,062,933
Supplemental Grant	6,014,273	6,526,719	6,497,091	6,540,974	6,629,119	6,760,014	6,887,244	6,950,858
Concentration Grant	7,538,667	8,324,938	8,304,127	8,288,680	8,287,141	8,389,999	8,546,352	8,625,290
<b>Total Base, Supplemental and Concentration Grant</b>	<b>\$47,140,974</b>	<b>\$50,898,928</b>	<b>\$50,637,350</b>	<b>\$51,107,933</b>	<b>\$52,000,170</b>	<b>\$53,136,155</b>	<b>\$54,139,022</b>	<b>\$54,639,081</b>
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	722,511	722,511	722,511	722,511	722,511	722,511	722,511	722,511
Add-on: Home-to-School Transportation	161,865	175,170	177,044	181,116	186,586	192,967	199,354	205,813
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	-	-	-	-	-	-	-	-
Add-on: Transitional Kindergarten	153,280	180,022	209,267	242,679	239,333	213,314	209,355	216,122
<b>Total Allowance and Add-On Amounts</b>	<b>\$1,037,656</b>	<b>\$1,077,703</b>	<b>\$1,108,822</b>	<b>\$1,146,306</b>	<b>\$1,148,430</b>	<b>\$1,128,792</b>	<b>\$1,131,220</b>	<b>\$1,144,446</b>
<b>Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)</b>	<b>\$48,178,630</b>	<b>\$51,976,631</b>	<b>\$51,746,172</b>	<b>\$52,254,239</b>	<b>\$53,148,600</b>	<b>\$54,264,947</b>	<b>\$55,270,242</b>	<b>\$55,783,527</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement (excludes Additional State Aid)</b>	<b>\$ 48,178,630</b>	<b>\$ 51,976,631</b>	<b>\$ 51,746,172</b>	<b>\$ 52,254,239</b>	<b>\$ 53,148,600</b>	<b>\$ 54,264,947</b>	<b>\$ 55,270,242</b>	<b>\$ 55,783,527</b>
LCFF Entitlement Per ADA (excludes Categorical MSA)	\$ 14,662	\$ 15,963	\$ 16,164	\$ 16,521	\$ 16,945	\$ 17,488	\$ 18,060	\$ 18,646
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement with Additional State Aid</b>	<b>48,178,630</b>	<b>51,976,631</b>	<b>51,746,172</b>	<b>52,254,239</b>	<b>53,148,600</b>	<b>54,264,947</b>	<b>55,270,242</b>	<b>55,783,527</b>
<b>LCFF Sources Summary</b>								
<b>Funding Source Summary</b>								
Local Revenue and In-Lieu of Property Taxes (net for school districts)	\$ 7,385,973	\$ 6,654,290	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070
Education Protection Account Entitlement (includes \$200/minimum per ADA)	\$ 3,205,771	\$ 5,896,650	\$ 7,495,789	\$ 7,575,973	\$ 7,739,031	\$ 7,917,020	\$ 8,065,817	\$ 8,139,606
Net State Aid (excludes Additional State Aid)	\$ 37,586,886	\$ 39,425,691	\$ 37,765,313	\$ 38,193,196	\$ 38,924,499	\$ 39,862,857	\$ 40,719,355	\$ 41,158,851
Additional State Aid	-	-	-	-	-	-	-	-
<b>Total Funding Sources</b>	<b>\$ 48,178,630</b>	<b>\$ 51,976,631</b>	<b>\$ 51,746,172</b>	<b>\$ 52,254,239</b>	<b>\$ 53,148,600</b>	<b>\$ 54,264,947</b>	<b>\$ 55,270,242</b>	<b>\$ 55,783,527</b>

McFarland Unified (73908) - 2025-26 Annual Budget Report			6/2/2025						
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
<b>Funding Source by Resource-Object</b>									
State Aid (Resource Code 0000, Object Code 8011)	\$ 37,586,886	\$ 39,425,691	\$ 37,765,313	\$ 38,193,196	\$ 38,924,499	\$ 39,862,857	\$ 40,719,355	\$ 41,158,851	
EPA, Current Year (Resource 1400, Object Code 8012)	\$ 3,205,771	\$ 5,896,650	\$ 7,495,789	\$ 7,575,973	\$ 7,739,031	\$ 7,917,020	\$ 8,065,817	\$ 8,139,606	
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019)	\$ (165,029)	\$ 25,421	\$ 13,259	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)									
Property Taxes (Object 8021 to 8089)	\$ 7,409,033	\$ 6,673,156	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	
% Change		-9.9322%	-2.8185%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
In-Lieu of Property Taxes (Object Code 8096)	(23,060)	(18,866)	-	-	-	-	-	-	
<b>Entitlement and Source Reconciliation</b>									
Basic Aid/Excess Tax District Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	
Total LCFF Entitlement	\$ 48,178,630	\$ 51,976,631	\$ 51,746,172	\$ 52,254,239	\$ 53,148,600	\$ 54,264,947	\$ 55,270,242	\$ 55,783,527	
Additional State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes before Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Funding Sources	\$ 48,178,630	\$ 51,976,631	\$ 51,746,172	\$ 52,254,239	\$ 53,148,600	\$ 54,264,947	\$ 55,270,242	\$ 55,783,527	
<b>LCAP Percentage to Increase or Improve Services Calculation</b>									
Base Grant (Excludes add-ons for TIIG & Transportation)	\$ 36,520,958	\$ 37,323,243	\$ 38,199,456	\$ 38,914,781	\$ 39,279,055				
Supplemental and Concentration Grant funding in the LCAP year	\$ 14,829,654	\$ 14,916,260	\$ 15,150,013	\$ 15,433,596	\$ 15,576,148				
Projected Additional 15% Concentration Grant funding in the LCAP year	\$ 1,912,772	\$ 1,912,417	\$ 1,936,154	\$ 1,972,236	\$ 1,990,451				
Percentage to Increase or Improve Services	40.61%	39.97%	39.66%	39.66%	39.66%				

McFarland Unified (73908) - 2025-26 Annual Budget Report		6/2/2025							
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Necessary Small School Allowance by School</b>									
District Current Year Necessary Small School (NSS) ADA		-	-	-	-	-	-	-	-
District Funded NSS ADA		-	-	-	-	-	-	-	-
District NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #1									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #2									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #3									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #4									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NSS #5									
NSS Funding Basis (Greater of CY, PY, or 3PY Average)		Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr	Current Yr
CY ADA (Actual)		-	-	-	-	-	-	-	-
Funded ADA for NSS		-	-	-	-	-	-	-	-
Funded NSS Allowance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

McFarland Unified (73908) - 2025-26 Annual Budget Report				6/2/2025												
	2022-23		2023-24		2024-25		2025-26		2026-27		2027-28		2028-29		2029-30	
PER-ADA FUNDING LEVELS																
Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	14,202.07	\$	15,462.87	\$	15,639.36	\$	15,951.56	\$	16,357.01	\$	16,874.09	\$	17,432.56	\$	17,997.65
Grades 4-6	\$	13,058.21	\$	14,217.48	\$	14,380.36	\$	14,666.76	\$	15,038.92	\$	15,515.82	\$	16,028.22	\$	16,547.15
Grades 7-8	\$	13,445.58	\$	14,638.26	\$	14,805.68	\$	15,100.66	\$	15,484.83	\$	15,976.04	\$	16,503.79	\$	17,038.11
Grades 9-12	\$	15,987.33	\$	17,405.79	\$	17,606.29	\$	17,956.25	\$	18,412.68	\$	18,996.11	\$	19,624.39	\$	20,259.42
Base Grants																
Grades TK-3	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
Grade Span Adjustment																
Grades TK-3	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
Grades 9-12	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367
Prorated Base, Supplemental and Concentration Rate per ADA																
Grades TK-3	\$	10,119	\$	10,951	\$	11,068	\$	11,323	\$	11,665	\$	12,063	\$	12,463	\$	12,867
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	11,391	\$	12,327	\$	12,460	\$	12,746	\$	13,131	\$	13,580	\$	14,030	\$	14,484
Prorated Base Grants																
Grades TK-3	\$	9,166	\$	9,919	\$	10,025	\$	10,256	\$	10,566	\$	10,927	\$	11,289	\$	11,655
Grades 4-6	\$	9,304	\$	10,069	\$	10,177	\$	10,411	\$	10,725	\$	11,092	\$	11,459	\$	11,830
Grades 7-8	\$	9,580	\$	10,367	\$	10,478	\$	10,719	\$	11,043	\$	11,421	\$	11,799	\$	12,181
Grades 9-12	\$	11,102	\$	12,015	\$	12,144	\$	12,423	\$	12,798	\$	13,236	\$	13,674	\$	14,117
Prorated Grade Span Adjustment																
Grades TK-3	\$	953	\$	1,032	\$	1,043	\$	1,067	\$	1,099	\$	1,136	\$	1,174	\$	1,212
Grades 9-12	\$	289	\$	312	\$	316	\$	323	\$	333	\$	344	\$	356	\$	367
Supplemental Grant																
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%		20%		20%		20%		20%
Grades TK-3	\$	2,024	\$	2,190	\$	2,214	\$	2,265	\$	2,333	\$	2,413	\$	2,493	\$	2,573
Grades 4-6	\$	1,861	\$	2,014	\$	2,035	\$	2,082	\$	2,145	\$	2,218	\$	2,292	\$	2,366
Grades 7-8	\$	1,916	\$	2,073	\$	2,096	\$	2,144	\$	2,209	\$	2,284	\$	2,360	\$	2,436
Grades 9-12	\$	2,278	\$	2,465	\$	2,492	\$	2,549	\$	2,626	\$	2,716	\$	2,806	\$	2,897
Actual - 1.00 ADA, Local UPP as follows:																
Grades TK-3	\$	89.53%	\$	90.53%	\$	90.65%	\$	90.15%	\$	89.38%	\$	88.98%	\$	88.97%	\$	88.97%
Grades 4-6	\$	1,812	\$	1,983	\$	2,007	\$	2,042	\$	2,085	\$	2,147	\$	2,218	\$	2,290
Grades 7-8	\$	1,666	\$	1,823	\$	1,845	\$	1,877	\$	1,917	\$	1,974	\$	2,039	\$	2,105
Grades 9-12	\$	1,715	\$	1,877	\$	1,900	\$	1,933	\$	1,974	\$	2,032	\$	2,100	\$	2,167
	\$	2,040	\$	2,232	\$	2,259	\$	2,298	\$	2,347	\$	2,417	\$	2,496	\$	2,577
Concentration Grant (>55% population)																
Maximum - 1.00 ADA, 100% UPP		65%		65%		65%		65%		65%		65%		65%		65%
Grades TK-3	\$	6,577	\$	7,118	\$	7,194	\$	7,360	\$	7,582	\$	7,841	\$	8,101	\$	8,364
Grades 4-6	\$	6,048	\$	6,545	\$	6,615	\$	6,767	\$	6,971	\$	7,210	\$	7,448	\$	7,690
Grades 7-8	\$	6,227	\$	6,739	\$	6,811	\$	6,967	\$	7,178	\$	7,424	\$	7,669	\$	7,918
Grades 9-12	\$	7,404	\$	8,013	\$	8,099	\$	8,285	\$	8,535	\$	8,827	\$	9,120	\$	9,415
Actual - 1.00 ADA, Local UPP >55% as follows:																
Grades TK-3	\$	34.5300%	\$	35.5300%	\$	35.6500%	\$	35.1500%	\$	34.3800%	\$	33.9800%	\$	33.9700%	\$	33.9700%
Grades 4-6	\$	2,271	\$	2,529	\$	2,565	\$	2,587	\$	2,607	\$	2,664	\$	2,752	\$	2,841
Grades 7-8	\$	2,088	\$	2,325	\$	2,358	\$	2,379	\$	2,397	\$	2,450	\$	2,530	\$	2,612
Grades 9-12	\$	2,150	\$	2,394	\$	2,428	\$	2,449	\$	2,468	\$	2,523	\$	2,605	\$	2,690
	\$	2,557	\$	2,847	\$	2,887	\$	2,912	\$	2,934	\$	2,999	\$	3,098	\$	3,198

McFarland Unified (73908) - 2025-26 Annual Budget Report

Charts and Graphs

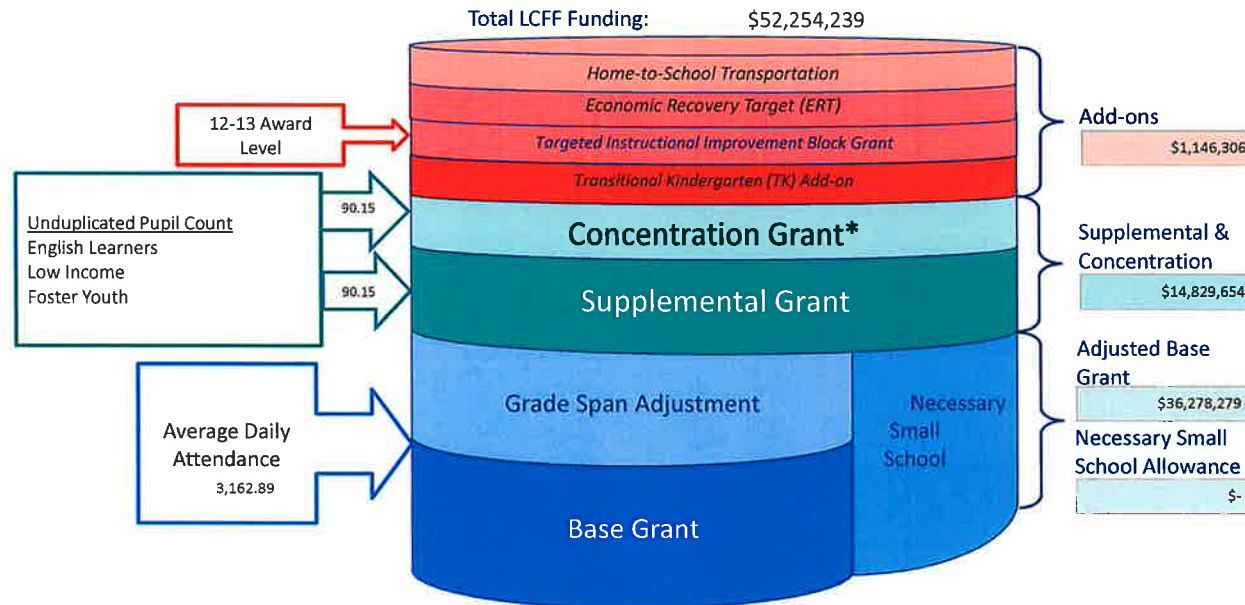
Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2025-26

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2025-26	
Base Grant	\$ 34,966,375	3,162.89 ADA
Grade Span Adjustment	\$ 1,311,904	\$ 36,278,279 Adjusted Base Grant
Supplemental Grant	\$ 6,540,974 90.15%	
Concentration Grant	\$ 8,288,680 90.15%	\$ 14,829,654 Supplemental & Concentration
Allowance: Necessary Small School	\$ -	\$ - Allowance
Add-on: Targeted Instructional Improvement Block Grant	\$ 722,511	
Add-on: Home-to-School Transportation	\$ 181,116	
Add-on: Small School District Bus Replacement Program	\$ -	\$ 1,146,306 Add-ons
Add-on Economic Recovery Target	\$ -	
Add-on: Transitional Kindergarten	\$ 242,679	
Total	\$ 52,254,239	\$ 52,254,239



\*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Supplemental Grant Calculation-EC 42238.02 (e)

McFarland Unified (73908) - 2025-26 Annual Budget Report

Charts and Graphs

2025-26	Base Grant <i>a</i>	Grade Span Adjustment <i>b</i>	Supplemental Grant Factor <i>c</i>	Maximum Supplemental Grant Rate per ADA (100% UPP) <i>d = (a+b) x c</i>	Unduplicated Pupil Percentage <i>e</i>	Effective Supplemental Grant Rate <i>f = (a+b) x c x e</i>	ADA <i>g</i>	Supplemental Grant <i>h = f x g</i>
*Grades TK-3	\$ 10,256	\$ 1,067	20.00%	\$ 2,264.60	90.15%	\$ 2,041.54	924.43	1,887,264
Grades 4-6	\$ 10,411	\$ -	20.00%	\$ 2,082.20	90.15%	\$ 1,877.10	733.75	1,377,324
Grades 7-8	\$ 10,719	\$ -	20.00%	\$ 2,143.80	90.15%	\$ 1,932.64	496.86	960,253
*Grades 9-12	\$ 12,423	\$ 323	20.00%	\$ 2,549.20	90.15%	\$ 2,298.10	1,007.85	2,316,133
*Base Grant + Grade Span								\$ 6,540,974

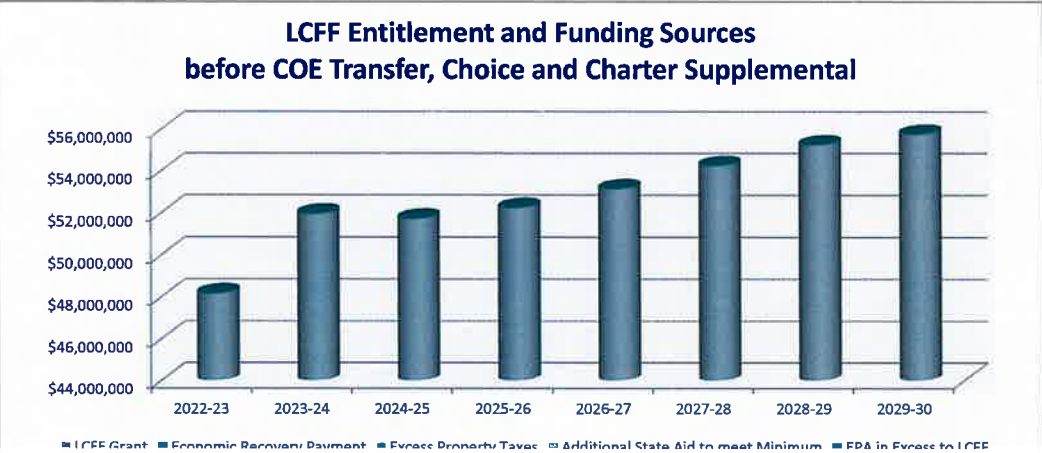
Concentration Grant Calculation-EC 42238.02 (f)

2025-26	Base Grant <i>a</i>	Grade Span Adjustment <i>b</i>	Concentration Grant Factor <i>c</i>	Maximum Concentration Grant Rate per ADA (100% UPP) <i>d = (a+b) x c x 45%</i>	Unduplicated Pupil Percentage greater than 55% <i>e = UPP - 55%</i>	Effective Concentration Grant Rate <i>f = (a+b) x c x e</i>	ADA <i>g</i>	Concentration Grant <i>h = f x g</i>
*Grades TK-3	\$ 10,256	\$ 1,067	65.00%	\$ 3,311.98	35.15%	\$ 2,587.02	924.43	2,391,529
Grades 4-6	\$ 10,411	\$ -	65.00%	\$ 3,045.22	35.15%	\$ 2,378.65	733.75	1,745,336
Grades 7-8	\$ 10,719	\$ -	65.00%	\$ 3,135.31	35.15%	\$ 2,449.02	496.86	1,216,826
*Grades 9-12	\$ 12,423	\$ 323	65.00%	\$ 3,728.21	35.15%	\$ 2,912.14	1,007.85	2,934,989
*Base Grant + Grade Span								\$ 8,288,680

McFarland Unified (73908) - 2025-26 Annual Budget Report

Charts and Graphs

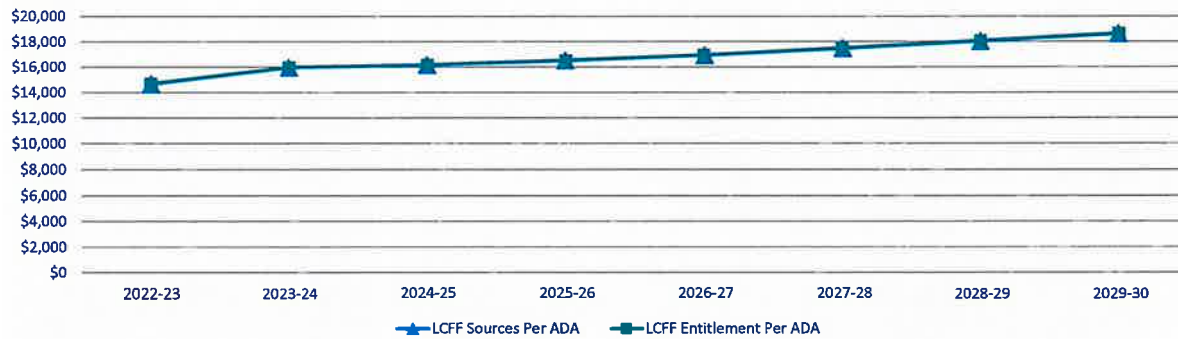
	Funding Sources							
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Grant	\$ 48,178,630	\$ 51,976,631	\$ 51,746,172	\$ 52,254,239	\$ 53,148,600	\$ 54,264,947	\$ 55,270,242	\$ 55,783,527
Total General Purpose Funding	\$ 48,178,630	\$ 51,976,631	\$ 51,746,172	\$ 52,254,239	\$ 53,148,600	\$ 54,264,947	\$ 55,270,242	\$ 55,783,527



McFarland Unified (73908) - 2025-26 Annual Budget Report

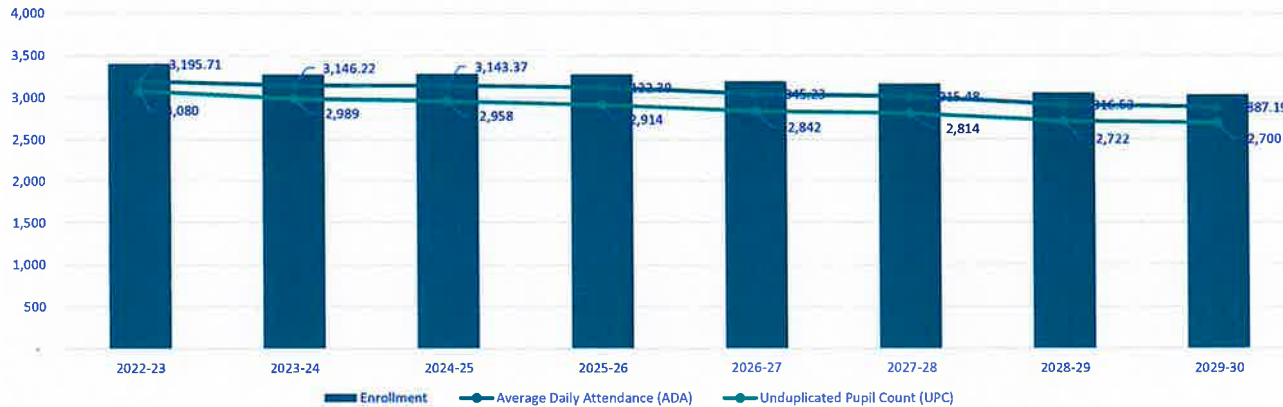
Charts and Graphs

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funded ADA (LCFF & NSS)	3,286.02	3,256.09	3,201.39	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
LCFF Sources per ADA, including NSS	\$ 14,661.70	\$ 15,962.90	\$ 16,163.66	\$ 16,521.04	\$ 16,945.16	\$ 17,488.28	\$ 18,060.32	\$ 18,646.08
Net Dollar Change per ADA		\$ 1,301.20	\$ 200.76	\$ 357.39	\$ 424.11	\$ 543.13	\$ 572.04	\$ 585.76
Net Percent Change		8.87%	1.26%	2.21%	2.57%	3.21%	3.27%	3.24%
Estimated LCFF Entitlement per ADA (excludes minimum state aid)	\$ 14,661.70	\$ 15,962.90	\$ 16,163.66	\$ 16,521.04	\$ 16,945.16	\$ 17,488.28	\$ 18,060.32	\$ 18,646.08
Net Change per ADA		\$ 1,301.20	\$ 200.76	\$ 357.39	\$ 424.11	\$ 543.13	\$ 572.04	\$ 585.76
Net Percent Change		8.87%	1.26%	2.21%	2.57%	3.21%	3.27%	3.24%



	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment	3,404	3,272	3,282	3,274	3,193	3,162	3,058	3,034
Unduplicated Pupil Count (UPC)	3,080	2,989	2,958	2,914	2,842	2,814	2,722	2,700
Average Daily Attendance (ADA)	3,195.71	3,146.22	3,143.37	3,122.39	3,045.23	3,015.48	2,916.53	2,887.19

Enrollment, ADA & UPC



McFarland Unified (73908) - 2025-26 Annual Budget Report								
6/2/2025								
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	1,020.71	1,020.71	1,002.30	950.26	915.57	902.04	896.09	873.92
Grades 4-6	808.22	808.22	761.90	720.89	744.88	728.06	723.26	705.37
Grades 7-8	479.98	479.98	520.16	511.29	504.87	468.82	465.73	454.21
Grades 9-12	979.95	979.95	954.34	999.38	961.27	1,025.43	1,018.67	993.47
LCFF Subtotal	3,288.86	3,288.86	3,238.70	3,181.82	3,126.59	3,124.35	3,103.75	3,026.96
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>3,288.86</b>	<b>3,288.86</b>	<b>3,238.70</b>	<b>3,181.82</b>	<b>3,126.59</b>	<b>3,124.35</b>	<b>3,103.75</b>	<b>3,026.96</b>
<b>Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	1,020.71	1,002.30	950.26	915.57	902.04	896.09	873.92	865.44
Grades 4-6	808.22	761.90	720.89	744.88	728.06	723.26	705.37	698.52
Grades 7-8	479.98	520.16	511.29	504.87	468.82	465.73	454.21	449.80
Grades 9-12	979.95	954.34	999.38	961.27	1,025.43	1,018.67	993.47	983.82
LCFF Subtotal	3,288.86	3,238.70	3,181.82	3,126.59	3,124.35	3,103.75	3,026.96	2,997.58
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>3,288.86</b>	<b>3,238.70</b>	<b>3,181.82</b>	<b>3,126.59</b>	<b>3,124.35</b>	<b>3,103.75</b>	<b>3,026.96</b>	<b>2,997.58</b>
<b>Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)</b>	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	1,002.30	950.26	915.57	902.04	896.09	873.92	865.44	836.97
Grades 4-6	761.90	720.89	744.88	728.06	723.26	705.37	698.52	675.54
Grades 7-8	520.16	511.29	504.87	468.82	465.73	454.21	449.80	435.00
Grades 9-12	954.34	999.38	961.27	1,025.43	1,018.67	993.47	983.82	951.46
LCFF Subtotal	3,238.70	3,181.82	3,126.59	3,124.35	3,103.75	3,026.96	2,997.58	2,898.98
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>3,238.70</b>	<b>3,181.82</b>	<b>3,126.59</b>	<b>3,124.35</b>	<b>3,103.75</b>	<b>3,026.96</b>	<b>2,997.58</b>	<b>2,898.98</b>
<b>Net Adjustment to Prior Year ADA for Charter Shift</b>								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage	-	-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
<b>Prior 3-Year Average ADA (if charter shift percentage &gt; -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23</b>								
Grades TK-3	1,014.57	991.09	956.04	922.62	904.57	890.69	878.49	858.78
Grades 4-6	792.78	763.67	742.56	731.28	732.07	718.90	709.05	693.14
Grades 7-8	493.37	503.81	512.11	494.99	479.81	462.92	456.58	446.34
Grades 9-12	971.41	977.89	971.66	995.36	1,001.79	1,012.52	998.65	976.25
LCFF Subtotal	3,272.13	3,236.46	3,182.37	3,144.25	3,118.24	3,085.03	3,042.77	2,974.51
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>3,272.13</b>	<b>3,236.46</b>	<b>3,182.37</b>	<b>3,144.25</b>	<b>3,118.24</b>	<b>3,085.03</b>	<b>3,042.77</b>	<b>2,974.51</b>
<b>Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average</b>	-	-	-	-	-	-	-	-
<b>Current Year ADA</b>								
Grades TK-3	950.26	915.57	902.04	896.09	873.92	865.44	836.97	828.60
Grades 4-6	720.89	744.88	728.06	723.26	705.37	698.52	675.54	668.79
Grades 7-8	511.29	504.87	468.82	465.73	454.21	449.80	435.00	430.65
Grades 9-12	999.38	961.27	1,025.43	1,018.67	993.47	983.82	951.46	941.95
LCFF Subtotal	3,181.82	3,126.59	3,124.35	3,103.75	3,026.96	2,997.58	2,898.98	2,869.99
NSS	-	-	-	-	-	-	-	-
<b>Combined Subtotal</b>	<b>3,181.82</b>	<b>3,126.59</b>	<b>3,124.35</b>	<b>3,103.75</b>	<b>3,026.96</b>	<b>2,997.58</b>	<b>2,898.98</b>	<b>2,869.99</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	(56.88)	(55.23)	(2.24)	(20.60)	(76.79)	(29.39)	(98.59)	(28.99)
	Decline	Decline	Decline	Decline	Decline	Decline	Decline	Decline

McFarland Unified (73908) - 2025-26 Annual Budget Report								6/2/2025
DETAILED ADA CALCULATION	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>Funded LCFF ADA (greater of current year, prior year or 3-prior year average)</b>								
Grades TK-3	1,014.57	991.09	956.04	922.62	904.57	890.69	878.49	858.78
Grades 4-6	792.78	763.67	742.56	731.28	732.07	718.90	709.05	693.14
Grades 7-8	493.37	503.81	512.11	494.99	479.81	462.92	456.58	446.34
Grades 9-12	971.41	977.89	971.66	995.36	1,001.79	1,012.52	998.65	976.25
<b>Subtotal</b>	3,272.13	3,236.46	3,182.37	3,144.25	3,118.24	3,085.03	3,042.77	2,974.51
	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average	3PY Average
<b>Funded NSS ADA</b>								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-
<b>NPS, CDS, &amp; COE Operated</b>								
Grades TK-3	0.89	1.79	1.85	1.81	1.78	1.74	1.71	1.67
Grades 4-6	1.04	4.37	2.52	2.47	2.42	2.37	2.32	2.28
Grades 7-8	0.64	1.35	1.91	1.87	1.83	1.80	1.76	1.73
Grades 9-12	11.32	12.12	12.74	12.49	12.24	11.99	11.75	11.52
<b>Subtotal</b>	13.89	19.63	19.02	18.64	18.27	17.90	17.54	17.19
<b>ACTUAL ADA (Current Year Only)</b>								
Grades TK-3	951.15	917.36	903.89	897.91	875.70	867.18	838.68	830.28
Grades 4-6	721.93	749.25	730.58	725.73	707.79	700.89	677.87	671.07
Grades 7-8	511.93	506.22	470.73	467.60	456.04	451.59	436.76	432.38
Grades 9-12	1,010.70	973.39	1,038.17	1,031.15	1,005.70	995.81	963.21	953.46
<b>Total Actual ADA</b>	3,195.71	3,146.22	3,143.37	3,122.39	3,045.23	3,015.48	2,916.53	2,887.19
<b>TOTAL FUNDED ADA, LCFF &amp; NSS</b>								
Grades TK-3	1,015.46	992.88	957.89	924.43	906.35	892.43	880.20	860.45
Grades 4-6	793.82	768.04	745.08	733.75	734.49	721.27	711.37	695.42
Grades 7-8	494.01	505.16	514.02	496.86	481.64	464.72	458.34	448.07
Grades 9-12	982.73	990.01	984.40	1,007.85	1,014.03	1,024.51	1,010.40	987.77
<b>Total Funded ADA</b>	3,286.02	3,256.09	3,201.39	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
<b>Funded Difference (Funded ADA less Actual ADA)</b>	90.31	109.87	58.02	40.50	91.28	87.45	143.79	104.52
<b>FUNDED ADA for the Transitional Kindergarten Add-on</b>								
Current Year TK ADA	54.49	59.14	68.01	77.09	73.80	63.60	60.42	60.42

## McFarland Unified (73908) - 2025-26 Annual Budget Report

6/2/25

## EDUCATION PROTECTION ACCOUNT

	Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	Estimated P-2 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>										
A-1 Total ADA for EPA Minimum	3,286.02	3,256.09	3,256.09	3,201.39	3,201.39	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 657,204	\$ 651,218	\$ 651,218	\$ 640,278	\$ 640,278	\$ 632,578	\$ 627,301	\$ 620,586	\$ 612,063	\$ 598,341
<b>EPA PROPORTIONATE SHARE CAP</b>										
83,87 2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,503.53		\$ 8,120.32	\$ 8,207.21	\$ 8,207.21	\$ 8,395.98	\$ 8,649.54	\$ 8,945.35	\$ 9,241.44	\$ 9,541
84,88 Current Year Funded ADA, excluding NSS	3,286.02		3,256.09	3,201.39	3,201.39	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
B-11 2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	89.62		96.99	98.03	98.03	100.28	102.59	104.95	107.36	109.83
B-12 Current Year Funded ADA, including NSS	3,286.02		3,256.09	3,201.39	3,201.39	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
89,813 Adjusted Total Revenue Limit	\$ 24,951,243		\$ 26,756,301	\$ 26,588,312	\$ 26,588,312	\$ 26,872,733	\$ 27,451,115	\$ 28,082,461	\$ 28,610,258	\$ 28,871,994
810,814 Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-16 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 24,951,243	\$ 26,756,301	\$ 26,756,301	\$ 26,588,312	\$ 26,588,312	\$ 26,872,733	\$ 27,451,115	\$ 28,082,461	\$ 28,610,258	\$ 28,871,994
B-17 Local Revenue/In-Lieu of Property Taxes	\$ 7,385,973	\$ 6,613,259	\$ 6,654,290	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070	\$ 6,485,070
B-18 EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	\$ 17,565,270	\$ 20,143,042	\$ 20,102,011	\$ 20,103,242	\$ 20,103,242	\$ 20,387,663	\$ 20,966,045	\$ 21,597,391	\$ 22,125,188	\$ 22,386,924
<b>EPA PROPORTIONATE SHARE</b>										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$24,951,243	\$ 26,756,301	\$26,756,301	\$26,588,312	\$26,588,312	\$26,872,733	\$27,451,115	\$28,082,461	\$28,610,258	\$28,871,994
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)		21.98880689%		28.19204594%		28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 3,205,771	\$ 5,883,391	\$ 5,896,650	\$ 7,495,789	\$ 7,495,789	\$ 7,575,973	\$ 7,739,031	\$ 7,917,020	\$ 8,065,817	\$ 8,139,606
<b>EPA ENTITLEMENT</b>										
D-1 EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	\$ 3,205,771	\$ 5,883,391	\$ 5,896,650	\$ 7,495,789	\$ 7,495,789	\$ 7,575,973	\$ 7,739,031	\$ 7,917,020	\$ 8,065,817	\$ 8,139,606
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	3,205,771	5,883,391	5,896,650	7,495,789	7,495,789	7,575,973	7,739,031	7,917,020	8,065,817	8,139,606
D-4 Prior Year Annual Adjustment	(165,029)	\$ 25,421	25,421	\$ 13,259	13,259	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	3,040,742	\$ 5,908,812	5,922,071	\$ 7,509,048	7,509,048	7,575,973	7,739,031	7,917,020	8,065,817	8,139,606
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	12.84814107%	22.03836064%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
Adjusted EPA Allocation (used to calculate LCFF Revenue)		\$ 5,896,650		\$ 7,495,789		7,575,973	7,739,031	7,917,020	8,065,817	8,139,606

\*CDE P-2 Certification and Calculated columns can be compared to determine accruals cents. Enter accrual information on Data Entry tab.

\*\*A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of iso an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

**IN-LIEU PROPERTY TAX TRANSFER**

For an authorizing district, in-lieu of property tax is calculated on the lesser of property taxes per ADA or the LCFF funding per ADA

1. Property Taxes per ADA
- 2a. Adjusted base revenue per ADA x charter school ADA

For a district with students in county-operated charter, or a basic aid district with students in countywide charter schools, or a district certified as basic aid at prior year annual with students in an SBE-approved charter school, in-lieu of property tax is calculated on the lesser of property taxes per ADA, or adjusted base funding per ADA.

1. Property taxes per ADA x District of Residence ADA
- 2a. Adjusted base revenue per ADA x District of Residence ADA

To enter your own calculation of In-Lieu use the Alternative Calculation tool on the Data Entry tab

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Local Property Taxes (w/out RDA)	\$ 7,295,141	\$ 6,603,051	\$ 6,414,965	\$ 6,414,965	\$ 6,414,965	\$ 6,414,965	\$ 6,414,965	\$ 6,414,965
District LCFF ADA	3,286.02	3,256.09	3,201.39	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
Total Charter LCFF ADA	10.42	9.33	8.41	-	-	-	-	-
Total LCFF ADA	3,296.44	3,265.42	3,209.80	3,162.89	3,136.51	3,102.93	3,060.31	2,991.70
Property Taxes per ADA	\$ 2,213.04	\$ 2,022.11	\$ 1,998.56	\$ 2,028.20	\$ 2,045.26	\$ 2,067.39	\$ 2,096.18	\$ 2,144.25
Funding Method:								
Property Taxes per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Funding per ADA	-	-	-	-	-	-	-	-
Alternative Calculation	-	-	-	-	-	-	-	-
Certified In-Lieu Taxes	23,060	18,866	-	-	-	-	-	-
<b>In-Lieu of Property Tax Transfer Total</b>	<b>\$ 23,060</b>	<b>\$ 18,866</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Prior Year Basic Aid Status Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid Non-Basic Aid

1		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA		-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA		-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA		-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA		-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADA		-	-	-	-	-	-	-
1 In-Lieu at Property tax/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 In-Lieu at LCFF Adj Base grant/ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LCFF CALCULATOR

73908	5 digit District code or 7 digit School code (from the CDS code)
YES	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
6/2/2025	Projection Date

LEA:	McFarland Unified
Projection Title:	2025-26 Annual Budget Report
Created by:	Ambelina Garcia Duran
Email:	amgarcia@mcfarland.k12.ca.us
Phone:	561-792-3081

	DATA ONLY - NO CALCULATIONS			PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
McFarland Unified (73908)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
( 1 ) UNIVERSAL ASSUMPTIONS											
Supplemental Grant %				20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)				65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(pre-filled as calculated by the Department of Finance, DOF)</small>				13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA				6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)				6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on <small>(2022-23 forward)</small>				\$ 2,813	\$ 3,044	\$ 3,077	\$ 3,148	\$ 3,243	\$ 3,354	\$ 3,465	\$ 3,577
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				12.74780911%	21.98880689%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				12.84814107%	22.03836064%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%	28.19204594%
Local EPA Accrual				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

McFarland Unified (73908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>												
<b>NEW CHARTER SCHOOLS</b>												
New Charter School Name:												
Year that charter starts operation (select from drop down list):												
<b>( a ) TRANSFER OF IN-LIEU PROPERTY TAX</b>												
Note: Charter schools should contact sponsoring district(s) for in-lieu estimate												
I-4	In-Lieu of Property Tax											
<b>( b ) UNDUPLICATED PUPIL PERCENTAGE (UPP)</b>												
A-1, A-2, A-3	Enrollment											
B-1, B-2, B-3	Unduplicated Pupil Count											
	Single Year Unduplicated Pupil Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( c ) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location</b>												
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.												
D-1	Unduplicated Pupil Percentage (%)				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( d ) AVERAGE DAILY ATTENDANCE (ADA)</b>												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-4	TK (NEW beginning 2022-23)											
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year												
H-1	Grades TK-3											
H-2	Grades 4-6											
H-3	Grades 7-8											
H-4	Grades 9-12											
	SUBTOTAL ADA											
	RATIO: ADA to Enrollment											
<b>( e ) OTHER LCFF ADJUSTMENTS</b>												
Miscellaneous Adjustments (line H-2). Include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.												
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.												
H-2	Miscellaneous Adjustments											
J-4	Minimum State Aid Adjustments											

McFarland Unified (73908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF													
( a ) GENERAL QUESTIONS													
Is your district required to transfer in-lieu taxes to a charter school?					YES								
Does your district have a necessary small school?					YES								
( b ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION													
Did your district meet the requirements of funding?					YES	YES	YES	YES	YES	YES	YES	YES	
( c ) PROPERTY TAXES													
C-1	Estimated Property Taxes (excluding RDA)	\$	7,295,141	\$	6,603,051	\$	6,414,965	\$	6,414,965	\$	6,414,965	\$	6,414,965
B-5	Redevelopment Agency Local Revenue	\$	113,892	\$	70,105	\$	70,105	\$	70,105	\$	70,105	\$	70,105
	Less In-Lieu Property Tax Transfer	\$	(23,060)	\$	(18,866)	\$	-	\$	-	\$	-	\$	-
	Total Local Revenue	\$	7,385,973	\$	6,654,290	\$	6,485,070	\$	6,485,070	\$	6,485,070	\$	6,485,070
( d ) OTHER LCFF ADJUSTMENTS													
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.													
H-2	Miscellaneous Adjustments	\$	-	\$	-	\$	-						
J-5	Minimum State Aid Adjustments	\$	-	\$	-	\$	-						
( e ) UNDUPLICATED PUPIL PERCENTAGE													
A-1 / A-3	District Enrollment	3,405	3,422	3,404	3,272	3,282	3,274	3,193	3,162	3,058	3,034		
A-2 / A-4	COE Enrollment	18	19	14	23	23	20	20	20	20	20		
	Total Enrollment	3,423	3,441	3,418	3,295	3,305	3,294	3,213	3,182	3,078	3,054		
B-1 / B-3	District Unduplicated Pupil Count	3,011	3,082	3,080	2,989	2,958	2,914	2,842	2,814	2,722	2,700		
B-2 / B-4	COE Unduplicated Pupil Count	11	9	12	20	22	17	17	17	17	17		
	Total Unduplicated Pupil Count	3,022	3,091	3,092	3,009	2,980	2,931	2,859	2,831	2,739	2,717		
	Single Year Unduplicated Pupil Percentage			90.46%	91.32%	90.17%	88.98%	88.98%	88.97%	88.97%	88.97%		
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage			89.53%	90.53%	90.65%	90.15%	89.38%	88.98%	88.97%	88.97%		

McFarland Unified (73908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
( f ) AVERAGE DAILY ATTENDANCE (ADA)												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-10	TK (Commencing in 2022-23)				54.49	59.14	68.01	77.09	73.80	63.60	60.42	60.42
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.												
B-1, D-5	Current Year ADA: (P-2, Necessary Small Schools, Annual for Special Day Class Extended Year)											
	Grades TK-3	1,020.71	1,020.71	1,002.30	950.26	915.57	902.04	896.09	873.92	865.44	836.97	828.60
	Grades 4-6	808.22	808.22	761.90	720.89	744.88	728.06	723.26	705.37	698.52	675.54	668.79
	Grades 7-8	479.98	479.98	520.16	511.29	504.87	468.82	465.73	454.21	449.80	435.00	430.65
	Grades 9-12	979.95	979.95	954.34	999.38	961.27	1,025.43	1,018.67	983.47	983.82	951.46	941.95
TOTAL CURRENT YEAR ADA		3,288.86	3,288.86	3,238.70	3,181.82	3,126.59	3,124.35	3,103.75	3,026.96	2,997.58	2,898.98	2,869.99
D-9, E-1	Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)											
	Grades TK-3	-	-	-	-	-	-	-	-	-	-	-
	Grades 4-6	-	-	-	-	-	-	-	-	-	-	-
	Grades 7-8	-	-	-	-	-	-	-	-	-	-	-
	Grades 9-12	-	-	-	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)		-	-	-	-	-	-	-	-	-	-	-
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).												
DISTRICT TOTAL					3,181.82	3,126.59	3,124.35	3,103.75	3,026.96	2,997.58	2,898.98	2,869.99
E-2, E-3	County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)											
	Grades TK-3	0.89	1.79	1.85	1.81	1.78	1.74	1.71	1.67			
	Grades 4-6	1.04	4.37	2.52	2.47	2.42	2.37	2.32	2.28			
	Grades 7-8	0.64	1.35	1.91	1.87	1.83	1.80	1.76	1.73			
	Grades 9-12	11.32	12.12	12.74	12.49	12.24	11.99	11.75	11.52			
COUNTY TOTAL		13.89	19.63	19.02	18.64	18.27	17.90	17.54	17.19			
RATIO: District ADA-to-Enrollment		93.47%	95.56%	95.20%	94.80%	94.80%	94.80%	94.80%	94.80%			
RATIO: County ADA-to-Enrollment		99.21%	85.35%	82.70%	93.20%	91.33%	89.51%	87.72%	85.96%			
( g ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT												
If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: *Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.												
A-19	Prior year	Source: Principal Apportionment Data Collection, P-2 Attendance School District Form	2019-20 ADA shift (no data reported in 2020-21)*	2020-21 ADA shift (no data reported in 2021-22)*	2021-22 ADA shift reported in 2022-23 PADC ADA report	2022-23 ADA shift reported in 2023-24 PADC ADA report	2023-24 ADA shift reported in 2024-25 PADC ADA report	2024-25 ADA shift reported in 2025-26 PADC ADA report	2025-26 ADA shift reported in 2026-27 PADC ADA report	2026-27 ADA shift reported in 2027-28 PADC ADA report	2027-28 ADA shift reported in 2028-29 PADC ADA report	2028-29 ADA shift reported in 2029-30 PADC ADA report
	Grades TK-3	Prior year Charter School Shift Increase of ADA for students who attended district sponsored charter schools in the prior year and attended district schools in the current year	-	-	-	-	-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-	-	-	-	-
A-20	Grades TK-3	Prior year Charter School Shift Decrease of ADA for students who attended district schools in the prior year and attended district sponsored charter schools in the current year	-	-	-	-	-	-	-	-	-	-
	Grades 4-6		-	-	-	-	-	-	-	-	-	-
	Grades 7-8		-	-	-	-	-	-	-	-	-	-
	Grades 9-12		-	-	-	-	-	-	-	-	-	-
	Net Increase/(decrease) to prior year ADA		-	-	-	-	-	-	-	-	-	-

McFarland Unified (73908)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<b>( 4 ) NECESSARY SMALL SCHOOLS ADA</b>												
For each school that is eligible to be funded as a necessary small school in the year NSS funding is anticipated, enter ADA and FTE for the current and three prior years.												
1 NSS #1												
School Code:												
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-
TOTAL			-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?						Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school						Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:						LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:						LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method
2 NSS #2												
School Code:												
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-
TOTAL			-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?						Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school						Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:						LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:						LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method
3 NSS #3												
School Code:												
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-
TOTAL			-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-
Is this school eligible for NSS funding?						Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
Type of school						Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
Best funding option calculated is:						LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
Select funding method:						LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method

McFarland Unified (73908)				2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
4	NSS #4	School Code:												
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method	Select method
5	NSS #5	School Code:												
A-2, A-12	Current Year P2 ADA:	Grades TK-3	-	-	-	-	-	-	-	-	-	-	-	-
A-3, A-13		Grades 4-6	-	-	-	-	-	-	-	-	-	-	-	-
A-4, A-14		Grades 7-8	-	-	-	-	-	-	-	-	-	-	-	-
B-2, B-6		Grades 9-12	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-	-	-	-	-	-
A-1, A-11, B-1, B-5	Number of FTE (round up to the full FTE)		-	-	-	-	-	-	-	-	-	-	-	-
	Is this school eligible for NSS funding?					Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible	Eligible
	Type of school					Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS	Not NSS
	Best funding option calculated is:					LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF	LCFF
	Select funding method:					LCFF	LCFF	LCFF	Select method	Select method	Select method	Select method	Select method	Select method

McFarland Unified (73908)	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
( 5 ) IN-LIEU OF PROPERTY TAX CALCULATION FOR CHARTER SCHOOLS											
Complete either section (a) or (b)											
( a ) ALTERNATIVE CALCULATION TOOL											
Use this section to override the calculated in-lieu of property tax results.											
1. Clear the prepopulated number '1' from the box located to the right											
2. Local calculation of total in-lieu property taxes											

( b ) IN-LIEU TAX CALCULATION BY CHARTER SCHOOL (Note: Charters MUST be numbered to bring results into the District In-Lieu Taxes tab)											
Enter the name and ADA for each charter school. Basic Aid districts are required to transfer in-lieu taxes based on grade span funding rates. To reduce data entry, non-basic aid districts can enter the total ADA for each year into a single grade span.											
1	Charter Name										
	Charter ADA by grade span										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
	Grades 9-12										
Total ADA											
2	Charter Name										
	Charter ADA by grade span										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
	Grades 9-12										
Total ADA											
3	Charter Name										
	Charter ADA by grade span										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
	Grades 9-12										
Total ADA											
4	Charter Name										
	Charter ADA by grade span										
	Grades K-3										
	Grades 4-6										
	Grades 7-8										
	Grades 9-12										
Total ADA											

			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	51,787,354.10	0.00	51,787,354.10	52,254,239.00	0.00	52,254,239.00	0.9%
2) Federal Revenue		8100-8299	0.00	8,390,561.00	8,390,561.00	0.00	3,204,570.99	3,204,570.99	-61.8%
3) Other State Revenue		8300-8599	779,833.60	8,095,278.98	8,875,112.58	777,600.80	11,856,284.66	12,633,885.46	42.4%
4) Other Local Revenue		8600-8799	995,019.51	3,566,050.87	4,561,070.38	100,000.00	3,490,221.64	3,590,221.64	-21.3%
5) TOTAL, REVENUES			53,562,207.21	20,051,890.85	73,614,098.06	53,131,839.80	18,551,077.29	71,682,917.09	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,794,768.22	4,182,030.12	20,976,798.34	18,466,338.36	4,251,752.61	22,718,090.97	8.3%
2) Classified Salaries		2000-2999	5,786,694.78	2,653,828.36	8,442,523.14	6,257,040.04	2,782,990.88	9,040,030.92	7.1%
3) Employee Benefits		3000-3999	10,567,421.35	3,162,112.27	13,729,533.62	12,062,214.00	3,231,007.09	15,293,221.09	11.4%
4) Books and Supplies		4000-4999	3,162,472.80	6,402,329.57	9,564,802.37	4,170,323.16	3,655,197.62	7,825,520.78	-18.2%
5) Services and Other Operating Expenditures		5000-5999	8,535,232.83	9,385,949.11	17,921,181.94	10,534,052.20	7,085,463.17	17,619,515.37	-1.7%
6) Capital Outlay		6000-6999	3,835,977.41	3,926,561.95	7,762,539.36	7,560,735.08	5,194,647.17	12,755,382.25	64.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,000.00	2,280,378.31	2,296,378.31	10,000.00	2,394,397.23	2,404,397.23	4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,738,965.00)	1,575,249.45	(163,715.55)	(1,635,063.15)	1,465,919.38	(169,143.77)	3.3%
9) TOTAL, EXPENDITURES			46,961,602.39	33,568,439.14	80,530,041.53	57,425,639.69	30,061,375.15	87,487,014.84	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,600,604.82	(13,516,548.29)	(6,915,943.47)	(4,293,799.89)	(11,510,297.86)	(15,804,097.75)	128.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	400.00	0.00	400.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	400.00	500,400.00	500,000.00	0.00	500,000.00	-0.1%
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	(6,283,586.99)	6,283,586.99	0.00	(6,598,037.03)	6,598,037.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,783,186.99)	6,283,186.99	(500,000.00)	(7,098,037.03)	6,598,037.03	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,582.17)	(7,233,361.30)	(7,415,943.47)	(11,391,836.92)	(4,912,260.83)	(16,304,097.75)	119.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,962,363.38	22,104,169.12	44,066,532.50	21,779,781.21	14,870,807.82	36,650,589.03	-16.6%
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)			21,962,363.38	22,104,169.12	44,066,532.50	21,779,781.21	14,870,807.82	36,650,589.03	-16.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,962,363.38	22,104,169.12	44,066,532.50	21,779,781.21	14,870,807.82	36,650,589.03	-16.6%
2) Ending Balance, June 30 (E + F1e)			21,779,781.21	14,870,807.82	36,650,589.03	10,387,944.29	9,958,546.99	20,346,491.28	-44.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	413,285.89	0.00	413,285.89	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,870,807.82	14,870,807.82	0.00	9,958,546.99	9,958,546.99	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	5,928,793.61	0.00	5,928,793.61	0.00	0.00	0.00	-100.0%
2024-25 LCAP Carryover	0000	9760	5,928,793.61		5,928,793.61			0.00	
d) Assigned									
Other Assignments		9780	971,008.10	0.00	971,008.10	984,080.96	0.00	984,080.96	1.3%
Reserved for instructional materials and supplies	1100	9780	971,008.10		971,008.10			0.00	
Reserved for instructional materials and supplies	1100	9780			0.00	984,080.96		984,080.96	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,451,693.61	0.00	14,451,693.61	9,403,863.33	0.00	9,403,863.33	-34.9%
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	28,772,885.22	11,200,905.76	39,973,790.98				
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	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				

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)	
3) Accounts Receivable		9200	320.00	51.82	371.82				
4) Due from Grantor Government		9290	0.00	30,402.73	30,402.73				
5) Due from Other Funds		9310	14,718.57	0.00	14,718.57				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	413,285.89	0.00	413,285.89				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			29,216,209.68	11,231,360.31	40,447,569.99				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	784,998.28	31,568.52	816,566.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	74,535.29	74,535.29				
6) TOTAL, LIABILITIES			784,998.28	106,103.81	891,102.09				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			28,431,211.40	11,125,256.50	39,556,467.90				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	39,430,782.42	0.00	39,430,782.42	38,193,196.00	0.00	38,193,196.00	-3.1%
Education Protection Account State Aid - Current Year		8012	5,847,348.00	0.00	5,847,348.00	7,575,973.00	0.00	7,575,973.00	29.6%
State Aid - Prior Years		8019	41,182.10	0.00	41,182.10	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	35,285.00	0.00	35,285.00	35,285.00	0.00	35,285.00	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	6,264,162.00	0.00	6,264,162.00	6,280,969.00	0.00	6,280,969.00	0.3%
Unsecured Roll Taxes		8042	650,872.00	0.00	650,872.00	650,872.00	0.00	650,872.00	0.0%
Prior Years' Taxes		8043	(1,483.76)	0.00	(1,483.76)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	191,646.00	0.00	191,646.00	191,646.00	0.00	191,646.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(726,999.00)	0.00	(726,999.00)	(726,999.00)	0.00	(726,999.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	70,105.00	0.00	70,105.00	70,105.00	0.00	70,105.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	3,262.34	0.00	3,262.34	0.00	0.00	0.00	-100.0%
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			51,806,162.10	0.00	51,806,162.10	52,271,047.00	0.00	52,271,047.00	0.9%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(18,808.00)	0.00	(18,808.00)	(16,808.00)	0.00	(16,808.00)	-10.6%
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			51,787,354.10	0.00	51,787,354.10	52,254,239.00	0.00	52,254,239.00	0.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	731,525.00	731,525.00	0.00	736,592.00	736,592.00	0.7%
Special Education Discretionary Grants		8182	0.00	19,931.00	19,931.00	0.00	13,357.00	13,357.00	-33.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title I, Part A, Basic	3010	8290		1,926,868.19	1,926,868.19		1,845,479.84	1,845,479.84	-4.2%
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		193,509.07	193,509.07		161,684.45	161,684.45	-16.4%
Title III, Immigrant Student Program	4201	8290		11,205.00	11,205.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		203,703.63	203,703.63		164,330.35	164,330.35	-19.3%
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		296,580.58	296,580.58		232,108.35	232,108.35	-21.7%
Career and Technical Education	3500-3599	8290		51,019.00	51,019.00		51,019.00	51,019.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	4,956,219.53	4,956,219.53	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	8,390,561.00	8,390,561.00	0.00	3,204,570.99	3,204,570.99	-61.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	153,493.00	0.00	153,493.00	158,427.94	0.00	158,427.94	3.2%
Lottery - Unrestricted and Instructional Materials		8560	626,340.60	268,900.15	895,240.75	619,172.86	265,822.90	884,995.76	-1.1%
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		4,133,815.00	4,133,815.00		8,133,815.00	8,133,815.00	96.8%
After School Education and Safety (ASES)	6010	8590		457,836.39	457,836.39		457,836.39	457,836.39	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		195,863.02	195,863.02		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		172,614.34	172,614.34		45,004.48	45,004.48	-73.9%
Arts and Music in Schools (Prop 28)	6770	8590		569,258.00	569,258.00		515,389.61	515,389.61	-9.5%
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	0.00	2,296,992.08	2,296,992.08	0.00	2,438,416.28	2,438,416.28	6.2%
TOTAL, OTHER STATE REVENUE			779,833.60	8,095,278.98	8,875,112.58	777,600.80	11,856,284.66	12,633,885.46	42.4%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	419.21	419.21	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	3,420.00	0.00	3,420.00	0.00	0.00	0.00	-100.0%
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	5,446.00	0.00	5,446.00	0.00	0.00	0.00	-100.0%
Interest		8660	271,538.30	0.00	271,538.30	100,000.00	0.00	100,000.00	-63.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	526,188.81	0.00	526,188.81	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	188,426.40	823,227.66	1,011,654.06	0.00	620,867.64	620,867.64	-38.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,742,404.00	2,742,404.00		2,869,354.00	2,869,354.00	4.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8781	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8782	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8783	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			995,019.51	3,566,050.87	4,561,070.38	100,000.00	3,490,221.64	3,590,221.64	-21.3%
TOTAL, REVENUES			53,562,207.21	20,051,890.85	73,614,098.06	53,131,839.80	18,551,077.29	71,682,917.09	-2.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,937,484.03	2,759,229.72	15,696,713.75	14,254,396.30	2,967,508.01	17,221,904.31	9.7%
Certificated Pupil Support Salaries		1200	933,896.70	995,877.31	1,929,774.01	1,303,754.70	1,010,828.80	2,314,583.50	19.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,797,046.08	409,763.09	3,206,809.17	2,771,549.95	256,255.80	3,027,805.75	-5.6%
Other Certificated Salaries		1900	126,341.41	17,160.00	143,501.41	136,637.41	17,160.00	153,797.41	7.2%
TOTAL, CERTIFICATED SALARIES			16,794,768.22	4,182,030.12	20,976,798.34	18,466,338.36	4,251,752.61	22,718,090.97	8.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	391,012.78	1,259,639.34	1,650,652.12	437,927.25	1,288,456.02	1,726,383.27	4.6%
Classified Support Salaries		2200	1,433,573.72	987,306.70	2,420,880.42	1,575,125.17	1,099,141.72	2,674,266.89	10.5%
Classified Supervisors' and Administrators' Salaries		2300	1,047,593.62	154,253.16	1,201,846.78	1,145,133.03	169,467.87	1,314,600.90	9.4%
Clerical, Technical and Office Salaries		2400	1,929,834.45	106,523.34	2,036,357.79	1,942,057.31	114,437.52	2,056,494.83	1.0%
Other Classified Salaries		2900	986,680.21	146,105.82	1,132,786.03	1,156,797.28	111,487.75	1,268,285.03	12.0%
TOTAL, CLASSIFIED SALARIES			5,786,694.78	2,653,828.36	8,440,523.14	6,257,040.04	2,782,990.86	9,040,030.92	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,119,374.81	802,671.12	3,922,045.93	3,388,788.44	786,695.98	4,175,484.42	6.5%
PERS		3201-3202	1,566,432.14	698,750.62	2,265,182.76	1,748,461.37	707,848.44	2,456,309.81	7.5%
OASDI/Medicare/Alternative		3301-3302	723,945.09	271,606.62	995,551.71	779,470.89	271,797.79	1,051,268.68	5.6%
Health and Welfare Benefits		3401-3402	4,500,095.41	1,316,838.96	5,816,934.37	5,428,970.28	1,366,598.50	6,815,568.78	17.1%
Unemployment Insurance		3501-3502	11,669.92	3,433.18	15,103.10	12,230.93	3,375.70	15,606.63	3.3%
Workers' Compensation		3601-3602	228,425.65	66,811.77	295,237.42	270,814.29	74,690.68	345,504.97	17.0%
OPEB, Allocated		3701-3702	397,478.33	0.00	397,478.33	433,477.80	0.00	433,477.80	9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,567,421.35	3,162,112.27	13,729,533.62	12,062,214.00	3,231,007.09	15,293,221.09	11.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	114,530.14	469,706.30	584,236.44	408,725.59	810,000.00	1,218,725.59	108.6%
Books and Other Reference Materials		4200	17,807.80	304,170.22	321,978.02	27,562.50	0.00	27,562.50	-91.4%
Materials and Supplies		4300	1,942,214.06	4,669,053.59	6,611,267.65	3,043,435.07	2,607,281.77	5,650,716.84	-14.5%
Noncapitalized Equipment		4400	1,087,920.80	959,399.46	2,047,320.26	690,600.00	237,915.85	928,515.85	-54.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,162,472.80	6,402,329.57	9,564,802.37	4,170,323.16	3,655,197.62	7,825,520.78	-18.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	121,223.00	41,475.91	162,698.91	147,500.00	104,062.59	251,562.59	54.6%
Dues and Memberships		5300	60,079.71	1,400.00	61,479.71	66,336.80	1,600.00	67,936.80	10.5%
Insurance		5400 - 5450	551,248.01	8,000.00	559,248.01	585,000.00	8,000.00	593,000.00	6.0%
Operations and Housekeeping Services		5500	2,007,000.00	0.00	2,007,000.00	2,000,000.00	0.00	2,000,000.00	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	859,139.33	575,185.50	1,434,324.83	1,859,400.00	588,104.00	2,447,504.00	70.6%
Transfers of Direct Costs		5710	(3,137.17)	3,137.17	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	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)	
Professional/Consulting Services and Operating Expenditures		5800	4,811,219.95	8,755,750.53	13,566,970.48	5,754,415.40	6,383,696.58	12,138,111.98	-10.5%
Communications		5900	113,460.00	1,000.00	114,460.00	106,400.00	0.00	106,400.00	-7.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,535,232.83	9,385,949.11	17,921,181.94	10,534,052.20	7,085,463.17	17,619,515.37	-1.7%
CAPITAL OUTLAY									
Land		6100	26,778.00	28,070.40	54,848.40	0.00	0.00	0.00	-100.0%
Land Improvements		6170	221,940.00	0.00	221,940.00	150,000.00	0.00	150,000.00	-32.4%
Buildings and Improvements of Buildings		6200	2,640,710.47	2,620,852.85	5,261,563.32	6,930,735.08	4,904,647.17	11,835,382.25	124.9%
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	912,364.60	217,872.70	1,130,237.30	430,000.00	70,000.00	500,000.00	-55.8%
Equipment Replacement		6500	34,184.34	1,059,766.00	1,093,950.34	50,000.00	220,000.00	270,000.00	-75.3%
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			3,835,977.41	3,926,561.95	7,762,539.36	7,560,735.08	5,194,647.17	12,755,382.25	64.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	10,000.00	2,280,378.31	2,290,378.31	10,000.00	2,394,397.23	2,404,397.23	5.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	6,000.00	0.00	6,000.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,000.00	2,280,378.31	2,296,378.31	10,000.00	2,394,397.23	2,404,397.23	4.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,575,249.45)	1,575,249.45	0.00	(1,465,919.38)	1,465,919.38	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(163,715.55)	0.00	(163,715.55)	(169,143.77)	0.00	(169,143.77)	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,738,965.00)	1,575,249.45	(163,715.55)	(1,635,063.15)	1,465,919.38	(169,143.77)	3.3%
TOTAL, EXPENDITURES			46,961,602.39	33,568,439.14	80,530,041.53	57,425,639.69	30,061,375.15	87,487,014.84	8.6%
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	400.00	0.00	400.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400.00	0.00	400.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	400.00	500,400.00	500,000.00	0.00	500,000.00	-0.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	400.00	500,400.00	500,000.00	0.00	500,000.00	-0.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	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)	
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	(6,283,586.99)	6,283,586.99	0.00	(6,598,037.03)	6,598,037.03	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,283,586.99)	6,283,586.99	0.00	(6,598,037.03)	6,598,037.03	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(6,783,186.99)	6,283,186.99	(500,000.00)	(7,098,037.03)	6,598,037.03	(500,000.00)	0.0%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	51,787,354.10	0.00	51,787,354.10	52,254,239.00	0.00	52,254,239.00	0.9%
2) Federal Revenue		8100-8299	0.00	8,390,561.00	8,390,561.00	0.00	3,204,570.99	3,204,570.99	-61.8%
3) Other State Revenue		8300-8599	779,833.60	8,095,278.98	8,875,112.58	777,600.80	11,856,284.66	12,633,885.46	42.4%
4) Other Local Revenue		8600-8799	995,019.51	3,566,050.87	4,561,070.38	100,000.00	3,490,221.64	3,590,221.64	-21.3%
5) TOTAL, REVENUES			53,562,207.21	20,051,890.85	73,614,098.06	53,131,839.80	18,551,077.29	71,682,917.09	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	22,775,049.47	18,365,692.50	41,140,741.97	26,023,305.49	13,229,125.20	39,252,430.69	-4.6%
2) Instruction - Related Services	2000-2999		4,115,363.12	447,162.56	4,562,525.68	5,020,036.96	180,389.49	5,200,426.45	14.0%
3) Pupil Services	3000-3999		7,056,896.50	4,055,047.15	11,111,943.65	7,412,770.18	4,102,181.42	11,514,951.60	3.6%
4) Ancillary Services	4000-4999		1,594,169.75	70,218.46	1,664,388.21	2,284,776.77	514,000.00	2,798,776.77	68.2%
5) Community Services	5000-5999		330,303.09	166,261.84	496,564.93	399,828.54	116,858.95	516,687.49	4.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,734,407.78	1,593,625.80	4,328,033.58	3,037,316.55	1,465,919.38	4,503,235.93	4.0%
8) Plant Services	8000-8999		8,339,412.68	6,590,052.52	14,929,465.20	13,237,605.20	8,058,503.48	21,296,108.68	42.6%
9) Other Outgo	9000-9999		16,000.00	2,280,378.31	2,296,378.31	10,000.00	2,394,397.23	2,404,397.23	4.7%
10) TOTAL, EXPENDITURES			46,961,602.39	33,568,439.14	80,530,041.53	57,425,639.69	30,061,375.15	87,487,014.84	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,600,604.82	(13,516,548.29)	(6,915,943.47)	(4,293,799.89)	(11,510,297.86)	(15,804,097.75)	128.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	400.00	0.00	400.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	500,000.00	400.00	500,400.00	500,000.00	0.00	500,000.00	-0.1%
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	(6,283,586.99)	6,283,586.99	0.00	(6,598,037.03)	6,598,037.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,783,186.99)	6,283,186.99	(500,000.00)	(7,098,037.03)	6,598,037.03	(500,000.00)	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,582.17)	(7,233,361.30)	(7,415,943.47)	(11,391,836.92)	(4,912,260.83)	(16,304,097.75)	119.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,962,363.38	22,104,169.12	44,066,532.50	21,779,781.21	14,870,807.82	36,650,589.03	-16.8%
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)			21,962,363.38	22,104,169.12	44,066,532.50	21,779,781.21	14,870,807.82	36,650,589.03	-16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,962,363.38	22,104,169.12	44,066,532.50	21,779,781.21	14,870,807.82	36,650,589.03	-16.8%
2) Ending Balance, June 30 (E + F1e)			21,779,781.21	14,870,807.82	36,650,589.03	10,387,944.29	9,958,546.99	20,346,491.28	-44.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	413,285.89	0.00	413,285.89	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,870,807.82	14,870,807.82	0.00	9,958,546.99	9,958,546.99	-33.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,928,793.61	0.00	5,928,793.61	0.00	0.00	0.00	-100.0%
2024-25 LCAP Carry over	0000	9760	5,928,793.61		5,928,793.61			0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	971,008.10	0.00	971,008.10	984,080.96	0.00	984,080.96	1.3%
Reserved for instructional materials and supplies.	1100	9780	971,008.10		971,008.10			0.00	
Reserved for instructional materials and supplies.	1100	9780			0.00	984,080.96		984,080.96	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,451,693.61	0.00	14,451,693.61	9,403,863.33	0.00	9,403,863.33	-34.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25		2025-26
		Estimated	Actuals	Budget
6266	Educator Effectiveness, FY 2021-22		215,160.00	0.00
6300	Lottery: Instructional Materials		1,329,481.01	1,329,481.01
6332	CA Community Schools Partnership Act - Implementation Grant		4,592,335.19	3,659,080.73
6383	Golden State Pathways Program		14,386.30	14,386.48
6387	Career Technical Education Incentive Grant Program		0.00	.40
6762	Arts, Music, and Instructional Materials Discretionary Block Grant		776,750.48	0.00
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)		569,258.00	510,685.61
7085	Learning Communities for School Success Program		180,640.49	180,640.49
7339	Dual Enrollment Opportunities		194,272.82	106,136.70
7399	LCFF Equity Multiplier		127,100.00	99,563.00
7435	Learning Recovery Emergency Block Grant		4,648,046.65	1,550,810.80
7510	Low-Performing Students Block Grant		85,915.00	85,915.00
7810	Other Restricted State		26,512.00	26,512.00
9010	Other Restricted Local		2,110,949.88	2,195,334.77
Total, Restricted Balance			14,870,807.82	9,958,546.99

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,454.00	0.00	-100.0%
3) Other State Revenue		8300-8599	378,682.00	395,730.00	4.5%
4) Other Local Revenue		8600-8799	1,130.03	6,223.84	450.8%
5) TOTAL, REVENUES			446,266.03	401,953.84	-9.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	218,906.60	126,381.16	-42.3%
2) Classified Salaries		2000-2999	96,567.84	94,751.35	-1.9%
3) Employee Benefits		3000-3999	135,068.49	114,604.82	-15.2%
4) Books and Supplies		4000-4999	35,460.50	29,256.10	-17.5%
5) Services and Other Operating Expenditures		5000-5999	28,574.47	17,819.76	-37.6%
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	22,406.20	19,140.65	-14.6%
9) TOTAL, EXPENDITURES			536,984.10	401,953.84	-25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,718.07)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,718.07)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,718.07	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,718.07	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,718.07	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	91,666.57		
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			91,666.57		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,718.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,718.57		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			76,948.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	66,454.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			66,454.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	378,682.00	395,730.00	4.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			378,682.00	395,730.00	4.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	486.03	1,000.00	105.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	644.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	5,223.84	New

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			1,130.03	6,223.84	450.8%
TOTAL, REVENUES			446,266.03	401,953.84	-9.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	121,610.34	40,000.00	-67.1%
Certificated Pupil Support Salaries		1200	10,915.10	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	86,381.16	86,381.16	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			218,906.60	126,381.16	-42.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	96,567.84	94,751.35	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			96,567.84	94,751.35	-1.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	39,726.37	24,138.80	-39.2%
PERS		3201-3202	28,020.30	25,402.85	-9.3%
OASDI/Medicare/Alternative		3301-3302	11,238.34	9,081.01	-19.2%
Health and Welfare Benefits		3401-3402	52,838.20	53,423.43	1.1%
Unemployment Insurance		3501-3502	157.73	110.57	-29.9%
Workers' Compensation		3601-3602	3,087.55	2,448.16	-20.7%
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			135,068.49	114,604.82	-15.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,460.50	29,256.10	-17.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,460.50	29,256.10	-17.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,574.47	17,819.76	-21.1%
Communications		5900	2,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,574.47	17,819.76	-37.6%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	22,406.20	19,140.65	-14.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,406.20	19,140.65	-14.6%
TOTAL, EXPENDITURES			536,984.10	401,953.84	-25.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	66,454.00	0.00	-100.0%
3) Other State Revenue		8300-8599	378,682.00	395,730.00	4.5%
4) Other Local Revenue		8600-8799	1,130.03	6,223.84	450.8%
5) TOTAL, REVENUES			446,266.03	401,953.84	-9.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		211,887.24	95,758.70	-54.8%
2) Instruction - Related Services	2000-2999		169,816.36	170,405.00	0.3%
3) Pupil Services	3000-3999		132,874.30	116,649.49	-12.2%
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		22,406.20	19,140.65	-14.6%
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			536,984.10	401,953.84	-25.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(90,718.07)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,718.07)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,718.07	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,718.07	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,718.07	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,795,643.00	2,874,017.78	2.8%
3) Other State Revenue		8300-8599	801,000.00	801,000.00	0.0%
4) Other Local Revenue		8600-8799	82,885.81	50,000.00	-39.7%
5) TOTAL, REVENUES			3,679,528.81	3,725,017.78	1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,215,069.83	1,236,690.30	1.8%
3) Employee Benefits		3000-3999	736,675.33	757,514.95	2.8%
4) Books and Supplies		4000-4999	1,782,103.29	1,573,970.97	-11.7%
5) Services and Other Operating Expenditures		5000-5999	269,620.00	209,200.00	-22.4%
6) Capital Outlay		6000-6999	121,892.02	24,300.00	-80.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	141,309.35	150,003.12	6.2%
9) TOTAL, EXPENDITURES			4,266,669.82	3,951,679.34	-7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(587,141.01)	(226,661.56)	-61.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(587,141.01)	(226,661.56)	-61.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,928,728.25	2,341,587.24	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,928,728.25	2,341,587.24	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,928,728.25	2,341,587.24	-20.0%
2) Ending Balance, June 30 (E + F1e)			2,341,587.24	2,114,925.68	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	84,531.27	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,254,555.97	2,114,925.68	-6.2%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,339,907.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,500.00		
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	84,531.27		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,426,939.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	3,063.00		
6) TOTAL, LIABILITIES			3,063.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			2,423,876.16		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,795,643.00	2,874,017.78	2.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,795,643.00	2,874,017.78	2.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	801,000.00	801,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			801,000.00	801,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	30,000.00	30,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	32,885.81	0.00	-100.0%
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			82,885.81	50,000.00	-39.7%
<b>TOTAL, REVENUES</b>			3,679,528.81	3,725,017.78	1.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	955,532.24	973,476.08	1.9%
Classified Supervisors' and Administrators' Salaries		2300	140,768.32	142,519.94	1.2%
Clerical, Technical and Office Salaries		2400	118,769.27	120,694.28	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,215,069.83	1,236,690.30	1.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	304,842.07	302,601.92	-0.7%
OASDI/Medicare/Alternative		3301-3302	91,419.28	94,606.87	3.5%
Health and Welfare Benefits		3401-3402	328,120.84	345,996.38	5.4%
Unemployment Insurance		3501-3502	597.48	618.34	3.5%
Workers' Compensation		3601-3602	11,695.66	13,691.44	17.1%
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			736,675.33	757,514.95	2.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200,467.73	196,000.00	-2.2%
Noncapitalized Equipment		4400	26,427.61	20,000.00	-24.3%
Food		4700	1,555,207.95	1,357,970.97	-12.7%
TOTAL, BOOKS AND SUPPLIES			1,782,103.29	1,573,970.97	-11.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,000.00	56,000.00	-26.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,000.00)	(15,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	190,420.00	150,000.00	-21.2%
Communications		5900	3,200.00	3,200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			269,620.00	209,200.00	-22.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.0%
Equipment Replacement		6500	116,892.02	19,300.00	-83.5%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			121,892.02	24,300.00	-80.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	141,309.35	150,003.12	6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			141,309.35	150,003.12	6.2%
TOTAL, EXPENDITURES			4,266,669.82	3,951,679.34	-7.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,795,643.00	2,874,017.78	2.8%
3) Other State Revenue		8300-8599	801,000.00	801,000.00	0.0%
4) Other Local Revenue		8600-8799	82,885.81	50,000.00	-39.7%
5) TOTAL, REVENUES			3,679,528.81	3,725,017.78	1.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,110,360.47	3,786,676.22	-7.9%
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		141,309.35	150,003.12	6.2%
8) Plant Services	8000-8999		15,000.00	15,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,266,669.82	3,951,679.34	-7.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(587,141.01)	(226,661.56)	-61.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(587,141.01)	(226,661.56)	-61.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,928,728.25	2,341,587.24	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,928,728.25	2,341,587.24	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,928,728.25	2,341,587.24	-20.0%
2) Ending Balance, June 30 (E + F1e)			2,341,587.24	2,114,925.68	-9.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,500.00	0.00	-100.0%
Stores		9712	84,531.27	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,254,555.97	2,114,925.68	-6.2%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,846,850.35	1,707,220.06
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	407,705.62	407,705.62
Total, Restricted Balance		2,254,555.97	2,114,925.68

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,972.24	80,000.00	-42.8%
5) TOTAL, REVENUES			139,972.24	80,000.00	-42.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			139,972.24	80,000.00	-42.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			639,972.24	580,000.00	-9.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,771,475.54	5,411,447.78	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,771,475.54	5,411,447.78	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,771,475.54	5,411,447.78	13.4%
2) Ending Balance, June 30 (E + F1e)			5,411,447.78	5,991,447.78	10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,411,447.78	5,991,447.78	10.7%
Committed for future deferred maintenance projects.	0000	9760	5,411,447.78		
Committed for future deferred maintenance projects.	0000	9760		5,991,447.78	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,403,486.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,403,486.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			5,403,486.50		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	59,972.24	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			139,972.24	80,000.00	-42.8%
<b>TOTAL, REVENUES</b>			139,972.24	80,000.00	-42.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	139,972.24	80,000.00	-42.8%
5) TOTAL, REVENUES			139,972.24	80,000.00	-42.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			139,972.24	80,000.00	-42.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			639,972.24	580,000.00	-9.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,771,475.54	5,411,447.78	13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,771,475.54	5,411,447.78	13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,771,475.54	5,411,447.78	13.4%
2) Ending Balance, June 30 (E + F1e)			5,411,447.78	5,991,447.78	10.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,411,447.78	5,991,447.78	10.7%
Committed for future deferred maintenance projects.	0000	9760	5,411,447.78		
Committed for future deferred maintenance projects.	0000	9760		5,991,447.78	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,666.03	8,000.00	-41.5%
5) TOTAL, REVENUES			13,666.03	8,000.00	-41.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,666.03	8,000.00	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,666.03	8,000.00	-41.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,797.62	464,463.65	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,797.62	464,463.65	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,797.62	464,463.65	3.0%
2) Ending Balance, June 30 (E + F1e)			464,463.65	472,463.65	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	464,463.65	472,463.65	1.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	463,202.86		
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			463,202.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			463,202.86		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,666.03	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			13,666.03	8,000.00	-41.5%
TOTAL, REVENUES			13,666.03	8,000.00	-41.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,666.03	8,000.00	-41.5%
5) TOTAL, REVENUES			13,666.03	8,000.00	-41.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,666.03	8,000.00	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,666.03	8,000.00	-41.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	450,797.62	464,463.65	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			450,797.62	464,463.65	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			450,797.62	464,463.65	3.0%
2) Ending Balance, June 30 (E + F1e)			464,463.65	472,463.65	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	464,463.65	472,463.65	1.7%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,105.53	2,400.00	-41.5%
5) TOTAL, REVENUES			4,105.53	2,400.00	-41.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,105.53	2,400.00	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,105.53	2,400.00	-41.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,694.30	139,799.83	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,694.30	139,799.83	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,694.30	139,799.83	3.0%
2) Ending Balance, June 30 (E + F1e)			139,799.83	142,199.83	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	139,799.83	142,199.83	1.7%
Committed for postemployment benefits.	0000	9760	139,799.83		
Committed for postemployment benefits.	0000	9760		142,199.83	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	139,428.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			139,428.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			139,428.40		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	2,400.00	2,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,705.53	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,105.53	2,400.00	-41.5%
TOTAL, REVENUES			4,105.53	2,400.00	-41.5%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,105.53	2,400.00	-41.5%
5) TOTAL, REVENUES			4,105.53	2,400.00	-41.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,105.53	2,400.00	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,105.53	2,400.00	-41.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,694.30	139,799.83	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,694.30	139,799.83	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,694.30	139,799.83	3.0%
2) Ending Balance, June 30 (E + F1e)			139,799.83	142,199.83	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	139,799.83	142,199.83	1.7%
Committed for postemployment benefits.	0000	9760	139,799.83		
Committed for postemployment benefits.	0000	9760		142,199.83	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,224.05	0.00	-100.0%
5) TOTAL, REVENUES			65,224.05	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,800.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,749,474.28	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			2,760,274.28	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,695,050.23)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,695,050.23)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,695,050.23	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,695,050.23	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,695,050.23	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	394,929.91		
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			394,929.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			394,929.91		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,818.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	36,405.84	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			65,224.05	0.00	-100.0%
TOTAL, REVENUES			65,224.05	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,800.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,800.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	37,648.08	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,711,826.20	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			2,749,474.28	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,760,274.28	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,224.05	0.00	-100.0%
5) TOTAL, REVENUES			65,224.05	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,760,274.28	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,760,274.28	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(2,695,050.23)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,695,050.23)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,695,050.23	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,695,050.23	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,695,050.23	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	534,382.41	330,000.00	-38.2%
5) TOTAL, REVENUES			534,382.41	330,000.00	-38.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	73,434.04	30,000.00	-59.1%
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			73,434.04	30,000.00	-59.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			460,948.37	300,000.00	-34.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	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			(3,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,539,051.63)	300,000.00	-111.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,160,112.22	621,060.59	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,160,112.22	621,060.59	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,160,112.22	621,060.59	-80.3%
2) Ending Balance, June 30 (E + F1e)			621,060.59	921,060.59	48.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	621,060.59	921,060.59	48.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	665,515.79		
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			665,515.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			665,515.79		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	48,061.55	30,000.00	-37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	39,458.61	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	446,862.25	300,000.00	-32.9%
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			534,382.41	330,000.00	-38.2%
TOTAL, REVENUES			534,382.41	330,000.00	-38.2%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,455.20	20,000.00	-66.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,978.84	10,000.00	-28.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,434.04	30,000.00	-59.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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			73,434.04	30,000.00	-59.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	534,382.41	330,000.00	-38.2%
5) TOTAL, REVENUES			534,382.41	330,000.00	-38.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,978.84	10,000.00	-28.5%
8) Plant Services	8000-8999		59,455.20	20,000.00	-66.4%
9) Other Outgo	9000-9999	Excepl 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			73,434.04	30,000.00	-59.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			460,948.37	300,000.00	-34.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	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			(3,000,000.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,539,051.63)	300,000.00	-111.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,160,112.22	621,060.59	-80.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,160,112.22	621,060.59	-80.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,160,112.22	621,060.59	-80.3%
2) Ending Balance, June 30 (E + F1e)			621,060.59	921,060.59	48.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	621,060.59	921,060.59	48.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	621,060.59	921,060.59
Total, Restricted Balance		621,060.59	921,060.59

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,123,335.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	55,785.51	60,000.00	7.6%
5) TOTAL, REVENUES			6,179,120.51	60,000.00	-99.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,179,120.51	60,000.00	-99.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,179,120.51	60,000.00	-99.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,738.77	6,186,859.28	79,846.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,738.77	6,186,859.28	79,846.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,738.77	6,186,859.28	79,846.3%
2) Ending Balance, June 30 (E + F1e)			6,186,859.28	6,246,859.28	1.0%
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	6,186,859.28	6,246,859.28	1.0%
Committed for school facilities projects.	0000	9760	6,186,859.28		
Committed for school facilities projects.	0000	9760		6,246,859.28	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,186,859.28		
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		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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			6,186,859.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			6,186,859.28		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	6,123,335.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,123,335.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	55,728.74	60,000.00	7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	56.77	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			55,785.51	60,000.00	7.6%
TOTAL, REVENUES			6,179,120.51	60,000.00	-99.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,123,335.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	55,785.51	60,000.00	7.6%
5) TOTAL, REVENUES			6,179,120.51	60,000.00	-99.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			6,179,120.51	60,000.00	-99.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,179,120.51	60,000.00	-99.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,738.77	6,186,859.28	79,846.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,738.77	6,186,859.28	79,846.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,738.77	6,186,859.28	79,846.3%
2) Ending Balance, June 30 (E + F1e)			6,186,859.28	6,246,859.28	1.0%
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	6,186,859.28	6,246,859.28	1.0%
Committed for school facilities projects.	0000	9760	6,186,859.28		
Committed for school facilities projects.	0000	9760		6,246,859.28	
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	381,850.78	100,000.00	-73.8%
5) TOTAL, REVENUES			381,850.78	100,000.00	-73.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,145.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,130,602.38	9,147,601.22	12.5%
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			8,141,747.38	9,147,601.22	12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,759,896.60)	(9,047,601.22)	16.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	0.00	-100.0%
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			3,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,759,896.60)	(9,047,601.22)	90.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,807,497.82	9,047,601.22	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,807,497.82	9,047,601.22	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,807,497.82	9,047,601.22	-34.5%
2) Ending Balance, June 30 (E + F1e)			9,047,601.22	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	9,047,601.22	0.00	-100.0%
Committed for construction of Kern Avenue TK/K classroom buildings.	0000	9760	9,047,601.22		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,569,035.21		
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			9,569,035.21		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			9,569,035.21		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	197,226.05	100,000.00	-49.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	184,624.73	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			381,850.78	100,000.00	-73.8%
TOTAL, REVENUES			381,850.78	100,000.00	-73.8%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,145.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,145.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	2,700.00	0.00	-100.0%
Land Improvements		6170	7,920.00	1,999,968.39	25,152.1%
Buildings and Improvements of Buildings		6200	8,119,982.38	6,687,632.83	-17.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	460,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,130,602.38	9,147,601.22	12.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,141,747.38	9,147,601.22	12.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	381,850.78	100,000.00	-73.8%
5) TOTAL, REVENUES			381,850.78	100,000.00	-73.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,141,747.38	9,147,601.22	12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,141,747.38	9,147,601.22	12.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,759,896.60)	(9,047,601.22)	16.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000,000.00	0.00	-100.0%
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			3,000,000.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,759,896.60)	(9,047,601.22)	90.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,807,497.82	9,047,601.22	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,807,497.82	9,047,601.22	-34.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,807,497.82	9,047,601.22	-34.5%
2) Ending Balance, June 30 (E + F1e)			9,047,601.22	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	9,047,601.22	0.00	-100.0%
Committed for construction of Kern Avenue TK/K classroom buildings.	0000	9760	9,047,601.22		
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%

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

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,124.35	3,124.35	3,182.37	3,103.75	3,103.72	3,144.25
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	3,124.35	3,124.35	3,182.37	3,103.75	3,103.72	3,144.25
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	19.02	19.02	19.02	18.64	18.64	18.64
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	19.02	19.02	19.02	18.64	18.64	18.64
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	3,143.37	3,143.37	3,201.39	3,122.39	3,122.36	3,162.89
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

PROJECTED MONTHLY CASH FLOWS  
2025-2026 Annual Budget Cashflow  
General Fund  
07/01/25 thru 06/30/26

Annual Budget	X
First Interim	
Second Interim	

District: MCFARLAND UNIFIED SCHOOL DISTRICT

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	34,180,896	31,246,301	27,485,912	27,352,608	24,798,028	23,315,516	26,117,550	26,439,469	25,665,748	27,316,058	27,211,871	25,197,120	34,180,896
B. RECEIPTS													
Revenue Limit:													
Property Tax	0	255,254	509,957	116,366	283,202	2,997,531	120,670	(69,800)	82,249	1,754,600	(243,947)	678,989	6,485,071
State Aid 8010-8011	1,873,845	1,873,845	3,372,922	3,372,922	3,372,922	3,372,922	3,372,922	3,196,795	3,196,795	3,196,795	3,196,795	4,793,714	38,193,194
State Aid 8013-8019	0	0	0	0	0	0	0	0	0	0	0	0	0
EPA Fund 8012	0	0	2,338,768	0	0	2,338,766	0	0	2,338,766	0	0	559,673	7,575,973
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenues	59,651	310,818	23,578	882,007	219,215	243,208	712,579	29,806	63,212	2,959	0	657,540	3,204,573
Other State Revenues	391,284	391,285	1,033,268	(5,726,175)	704,308	1,212,187	2,620,118	750,197	1,675,693	1,217,034	858,260	7,506,425	12,633,884
Other Local Revenues	0	122,728	247,888	739,039	368,115	218,760	574,017	321,124	298,917	329,816	44,244	325,574	3,590,222
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables	217,814	732,936	150,910	6,370,033	88,757	8,720	(190,628)	193,656	11,000	(115,366)	(42,854)	(6,966,199)	458,779
TOTAL RECEIPTS	2,542,594	3,686,866	7,677,291	5,754,192	5,036,519	10,392,094	7,209,678	4,421,778	7,666,632	6,385,838	3,812,498	7,555,716	72,141,696
C. DISBURSEMENTS													
Certificated Salary	1,579,000	1,729,646	1,804,253	1,902,403	1,913,199	1,844,349	1,794,146	1,761,127	1,878,842	1,872,801	1,833,045	2,805,280	22,718,091
Classified Salary	459,821	687,820	726,205	742,898	806,763	754,603	741,259	726,098	844,098	733,999	741,476	1,074,989	9,040,029
Employee Benefits	1,051,557	1,176,622	1,204,784	1,223,937	1,243,139	1,225,399	1,197,638	1,218,061	1,236,642	1,207,863	1,203,428	2,104,150	15,293,220
Supplies	(4,378)	168,659	239,790	396,398	852,108	331,160	872,176	95,405	(28,685)	533,716	168,654	4,200,519	7,825,522
Services	616,145	1,345,569	1,115,597	899,777	1,353,482	1,120,206	934,482	961,111	1,036,793	1,350,065	1,142,257	5,744,032	17,619,516
Capital Outlays	0	1,018,610	2,720,919	427,304	183,843	1,647,257	1,220,974	186,679	889,121	613,274	745,073	3,102,328	12,755,382
Other Outgo	0	413,142	197,693	197,693	197,693	197,693	197,693	199,067	199,067	199,067	(14,053)	250,495	2,235,250
Interfund Transfers Out	0	0	0	0	0	499,600	400	0	0	0	0	0	500,000
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities (including Def Rev)	1,775,044	907,187	(198,646)	2,518,362	(31,196)	(30,207)	(71,009)	47,951	(39,556)	(20,760)	7,369	(3,973,393)	891,146
TOTAL DISBURSEMENTS	5,477,189	7,447,255	7,810,595	8,308,772	6,519,031	7,590,060	6,887,759	5,195,499	6,016,322	6,490,025	5,827,249	15,308,400	88,878,156
D. NET CASH FLOW	(2,934,595)	(3,760,389)	(133,304)	(2,554,580)	(1,482,512)	2,802,034	321,919	(773,721)	1,650,310	(104,187)	(2,014,751)	(7,752,684)	(16,736,460)
E. ENDING CASH	31,246,301	27,485,912	27,352,608	24,798,028	23,315,516	26,117,550	26,439,469	25,665,748	27,316,058	27,211,871	25,197,120	17,444,436	17,444,436

PROJECTED MONTHLY CASH FLOWS  
2024-2025 Estimated Actuals Cashflow  
General Fund  
07/01/24 thru 06/30/25

Annual Budget	
First Interim	
Second Interim	

District:	MCFARLAND UNIFIED SCHOOL DISTRICT
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	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
A. BEGINNING CASH	42,029,162	39,383,519	36,799,673	37,346,284	38,623,032	37,687,879	41,025,506	42,570,292	42,151,935	43,927,362	44,065,205	42,445,962	42,029,162
B. RECEIPTS													
Revenue Limit:													
Property Tax	0	254,584	508,618	116,060	282,458	2,989,660	120,353	(69,617)	82,033	1,749,993	(243,306)	677,206	6,468,042
State Aid 8010-8011	1,934,564	1,934,564	3,482,216	3,482,216	3,482,216	3,482,216	3,482,216	3,300,382	3,300,382	3,300,382	3,300,382	4,949,046	39,430,782
State Aid 8013-8019	0	41,182	0	0	0	0	0	(10,858)	2,401	(10,858)	(10,858)	30,173	41,182
EPA Fund 8012	0	0	1,805,126	0	0	1,805,125	0	0	2,003,481	0	0	233,615	5,847,347
Other	(1,334)	0	(3,369)	(1,497)	(1,497)	(1,497)	(1,497)	(1,497)	(1,984)	(993)	(993)	16,158	0
Federal Revenues	156,185	813,817	61,734	2,309,367	573,972	636,794	1,865,752	78,041	165,508	7,747	0	1,721,644	8,390,561
Other State Revenues	274,871	274,872	725,855	(4,022,551)	494,766	851,543	1,840,593	527,002	1,177,149	854,948	602,915	5,273,150	8,875,113
Other Local Revenues	0	155,916	314,920	938,886	467,658	277,916	729,240	407,960	379,749	419,003	56,208	413,614	4,561,070
Interfund Transfers In	0	0	0	0	0	0	401	0	0	0	0	0	401
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0
Receivables	217,814	732,936	150,910	6,370,033	88,757	8,720	(190,628)	193,656	11,000	(115,366)	(42,854)	(6,966,199)	458,779
TOTAL RECEIPTS	2,582,100	4,207,871	7,046,010	9,192,514	5,388,330	10,050,477	7,846,430	4,425,069	7,119,719	6,204,856	3,661,494	6,348,407	74,073,277
C. DISBURSEMENTS													
Certificated Salary	1,457,973	1,597,072	1,665,961	1,756,588	1,766,556	1,702,984	1,656,629	1,626,140	1,734,833	1,729,255	1,692,546	2,590,261	20,976,798
Classified Salary	429,429	642,358	678,206	693,796	753,439	704,727	692,265	678,106	788,307	685,485	692,468	1,003,937	8,442,523
Employee Benefits	944,038	1,056,316	1,081,598	1,098,793	1,116,032	1,100,106	1,075,183	1,093,518	1,110,199	1,084,363	1,080,381	1,889,007	13,729,534
Supplies	(5,351)	206,145	293,085	484,500	1,041,495	404,763	1,066,024	116,609	(35,060)	652,338	206,138	5,134,116	9,564,802
Services	626,694	1,368,607	1,134,697	915,182	1,376,655	1,139,385	950,481	977,566	1,054,544	1,373,180	1,161,814	5,842,377	17,921,182
Capital Outlays	0	619,895	1,655,869	260,044	111,881	1,002,471	743,048	113,607	541,092	373,220	453,429	1,887,983	7,762,539
Other Outgo	0	394,180	188,620	188,620	188,620	188,620	188,620	189,931	189,931	189,931	(13,408)	238,998	2,132,663
Interfund Transfers Out	0	0	0	0	0	500,000	400	0	0	0	0	0	500,400
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
TRANS Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Liabilities (including Def Rev)	1,774,960	907,144	(198,637)	2,518,243	(31,195)	(30,206)	(71,006)	47,949	(39,554)	(20,759)	7,369	(3,973,206)	891,102
TOTAL DISBURSEMENTS	5,227,743	6,791,717	6,499,399	7,915,766	6,323,483	6,712,850	6,301,644	4,843,426	5,344,292	6,067,013	5,280,737	14,613,473	81,921,543
D. NET CASH FLOW	(2,645,643)	(2,583,846)	546,611	1,276,748	(935,153)	3,337,627	1,544,786	(418,357)	1,775,427	137,843	(1,619,243)	(8,265,066)	(7,848,266)
E. ENDING CASH	39,383,519	36,799,673	37,346,284	38,623,032	37,687,879	41,025,506	42,570,292	42,151,935	43,927,362	44,065,205	42,445,962	34,180,896	34,180,896

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

15 73908 0000000  
Form CEB  
G8BRUXACW5(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	22,718,090.97	301	0.00	303	22,718,090.97	305	0.00	2,131,442.00	307	20,586,648.97	309
2000 - Classified Salaries	9,040,030.92	311	280,475.56	313	8,759,555.36	315	461,541.30	1,075,743.00	317	7,683,812.36	319
3000 - Employee Benefits	15,293,221.09	321	617,186.82	323	14,676,034.27	325	312,903.43	1,431,034.00	327	13,245,000.27	329
4000 - Books, Supplies Equip Replace. (6500)	8,095,520.78	331	240,503.18	333	7,855,017.60	335	892,082.90	4,016,042.00	337	3,838,975.60	339
5000 - Services . . & 7300 - Indirect Costs	17,450,371.60	341	12,000.00	343	17,438,371.60	345	780,801.39	7,749,162.00	347	9,689,209.60	349
TOTAL					71,447,069.80	365	TOTAL			55,043,646.80	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	17,003,463.31 375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,726,383.27 380
3. STRS. . . . .	3101 & 3102	3,159,299.97 382
4. PERS. . . . .	3201 & 3202	630,233.19 383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	426,910.04 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	3,765,113.70 385
7. Unemployment Insurance. . . . .	3501 & 3502	9,369.89 390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	207,411.28 392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .	26,928,184.65	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). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .	0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .	26,928,184.65	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. . . . .	48.92%	
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) . . . . .	48.92%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	6.08%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	55,043,646.80	
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	3,346,653.73	

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

The District will be requesting a waiver from Kern County Superintendent of Schools.

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	81,030,441.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,390,561.00
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	496,564.93
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	4,903,989.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	6,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,906,554.04
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	587,141.01
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)				67,320,467.50
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				3,143.37
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,416.65
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.)			54,359,212.01	17,264.40
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)			54,359,212.01	17,264.40
B. Required effort (Line A.2 times 90%)			48,923,290.81	15,537.96
C. Current year expenditures (Line I.E and Line II.B)			67,320,467.50	21,416.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

2,117,905.48

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

0.00

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

40,633,471.29

**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)

5.21%

**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.

0.00

**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)

3,635,277.06

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

25,000.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	80,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	397,341.70
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,137,618.76
9. Carry-Forward Adjustment (Part IV, Line F)	(297,804.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,839,814.09
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	41,039,641.75
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,562,525.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,834,325.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,583,512.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	496,564.93
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	733,095.72
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)	18,376.35
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,229,178.53
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	514,577.90
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,448,260.50
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)	69,460,059.05
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.96%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.53%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	4,137,618.76
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	218,400.52
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.70%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.70%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.88%) times Part III, Line B19); zero if positive	(297,804.67)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(297,804.67)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.53%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-148902.34) is applied to the current year calculation and the remainder (\$-148902.33) is deferred to one or more future years:	5.74%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-99268.22) is applied to the current year calculation and the remainder (\$-198536.45) is deferred to one or more future years:	5.81%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(297,804.67)

Approved  
indirect  
cost rate: 6.70%

Highest  
rate used  
in any  
program: 8.88%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,205,252.95	482,751.95	6.70%
01	3010	1,805,874.59	120,993.60	6.70%
01	✕ 3213	1,377,776.74	122,305.42	8.88%
01	3228	142,390.36	7,119.51	5.00%
01	3310	685,590.44	45,934.56	6.70%
01	3315	18,865.12	1,065.88	5.65%
01	3550	48,589.52	2,429.48	5.00%
01	4035	181,358.08	12,150.99	6.70%
01	4127	227,292.38	15,228.60	6.70%
01	4201	10,501.41	703.59	6.70%
01	4203	190,912.49	12,791.14	6.70%
01	5630	50,665.04	3,394.56	6.70%
01	6010	436,034.67	21,801.72	5.00%
01	6053	141,915.73	9,508.35	6.70%
01	6266	209,037.15	14,005.49	6.70%
01	6332	1,606,489.17	107,634.77	6.70%
01	6383	79,100.00	5,299.70	6.70%
01	6387	138,698.58	9,292.81	6.70%
01	6500	3,411,739.89	228,586.57	6.70%
01	6547	175,094.66	11,731.34	6.70%
01	6650	183,564.22	12,298.80	6.70%
01	6762	934,946.46	62,641.41	6.70%
01	6770	607,650.50	6,076.50	1.00%
01	7339	58,070.97	3,890.75	6.70%
01	7399	142,552.01	9,550.99	6.70%
01	7412	32,265.63	2,161.79	6.70%
01	7413	27,097.72	1,815.54	6.70%
01	7435	1,115,668.56	74,749.79	6.70%
01	8150	2,405,671.61	161,180.00	6.70%
01	9010	1,152,810.28	6,153.85	0.53%
11	6391	448,123.90	22,406.20	5.00%
13	5310	2,236,301.02	132,955.08	5.95%
13	5320	140,644.14	8,354.27	5.94%

\*Includes indirect cost for Resource 3213 and Resource 3214.

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	15,000.00	0.00	0.00	(169,143.77)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	19,140.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(15,000.00)	150,003.12	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					500,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

15 73908 0000000  
Form SIAB  
G8BRUXACW5(2025-26)

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

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

15 73908 0000000  
Form SIAB  
G8BRUXACW5(2025-26)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	15,000.00	(15,000.00)	169,143.77	(169,143.77)	500,000.00	500,000.00		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

	Percentage Level	District ADA
	3.0%	0 to 300
	2.0%	301 to 1,000
	1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,104	
District's ADA Standard Percentage Level:	1.0%	

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	3,272	3,272		
Charter School				
<b>Total ADA</b>	<b>3,272</b>	<b>3,272</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	3,236	3,236		
Charter School				
<b>Total ADA</b>	<b>3,236</b>	<b>3,236</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	3,182	3,182		
Charter School		0		
<b>Total ADA</b>	<b>3,182</b>	<b>3,182</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	3,144			
Charter School	0			
<b>Total ADA</b>	<b>3,144</b>			

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	3,408	3,408		
Charter School				
<b>Total Enrollment</b>	<b>3,408</b>	<b>3,408</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	3,274	3,274		
Charter School				
<b>Total Enrollment</b>	<b>3,274</b>	<b>3,274</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	3,282	3,282		
Charter School				
<b>Total Enrollment</b>	<b>3,282</b>	<b>3,282</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	3,274			
Charter School				
<b>Total Enrollment</b>	<b>3,274</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	3,174	3,408	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>3,174</b>	<b>3,408</b>	<b>93.1%</b>
Second Prior Year (2023-24)			
District Regular	3,126	3,274	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>3,126</b>	<b>3,274</b>	<b>95.5%</b>
First Prior Year (2024-25)			
District Regular	3,124	3,282	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,124</b>	<b>3,282</b>	<b>95.2%</b>
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2025-26)				
District Regular	3,104	3,274		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,104</b>	<b>3,274</b>	<b>94.8%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	3,027	3,193		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,027</b>	<b>3,193</b>	<b>94.8%</b>	<b>Met</b>
2nd Subsequent Year (2027-28)				
District Regular	2,998	3,162		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,998</b>	<b>3,162</b>	<b>94.8%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected:

LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	3,201.39	3,162.89	3,136.51	3,102.93
b. Prior Year ADA (Funded)		3,201.39	3,162.89	3,136.51
c. Difference (Step 1a minus Step 1b)		(38.50)	(26.38)	(33.58)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(1.20%)	(.83%)	(1.07%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		0.00	0.00	0.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(1.20%)	(.83%)	(1.07%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.20% to -0.20%	-1.83% to 0.17%	-2.07% to -0.07%

**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)	6,486,849.58	6,501,878.00	6,501,878.00	6,501,878.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	51,764,980.00	52,271,047.00	53,148,600.00	54,264,947.00
District's Projected Change in LCFF Revenue:		.98%	1.68%	2.10%
<b>LCFF Revenue Standard</b>		<b>-2.20% to -0.20%</b>	<b>-1.83% to 0.17%</b>	<b>-2.07% to -0.07%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

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

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

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

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

Although assumptions include the COLA recommended by School Services of California, Inc. of 2.30% in the budget year, 3.02% in 2026-27 and 3.42% in 2027-28, the District is in declining enrollment which affects funded ADA.

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 of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	31,153,610.15	42,446,643.37	73.4%
Second Prior Year (2023-24)	33,487,217.79	41,928,832.28	79.9%
First Prior Year (2024-25)	33,150,884.35	46,961,602.39	70.6%
	Historical Average Ratio:		74.6%

	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%	5.0%	5.0%
<b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	<b>71.6% to 77.6%</b>	<b>69.6% to 79.6%</b>	<b>69.6% to 79.6%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	36,785,592.40	57,425,639.69	64.1%	Not Met
1st Subsequent Year (2026-27)	38,587,182.40	49,773,541.40	77.5%	Met
2nd Subsequent Year (2027-28)	39,844,595.64	50,259,664.64	79.3%	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)

In 2025-26, the District is completing roofing and other construction projects which began in 2024-25. Major construction projects are not projected in the two subsequent years.

**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):	(1.20%)	(.83%)	(1.07%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.20% to 8.80%	-10.83% to 9.17%	-11.07% to 8.93%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.20% to 3.80%	-5.83% to 4.17%	-6.07% to 3.93%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2024-25)	8,390,561.00		
Budget Year (2025-26)	3,204,570.99	(61.81%)	Yes
1st Subsequent Year (2026-27)	2,859,470.00	(10.77%)	Yes
2nd Subsequent Year (2027-28)	2,859,470.00	0.00%	No

Explanation:  
(required if Yes)

Due to economic uncertainty, federal revenues are not projected to grow in the 2nd subsequent year.

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

First Prior Year (2024-25)	8,875,112.58		
Budget Year (2025-26)	12,633,885.46	42.35%	Yes
1st Subsequent Year (2026-27)	8,173,120.80	(35.31%)	Yes
2nd Subsequent Year (2027-28)	8,155,862.80	(.21%)	No

Explanation:  
(required if Yes)

Due to economic uncertainty, state revenues are not projected to grow in the 2nd subsequent year.

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

First Prior Year (2024-25)	4,561,070.38		
Budget Year (2025-26)	3,590,221.64	(21.29%)	Yes
1st Subsequent Year (2026-27)	3,290,222.00	(8.36%)	Yes
2nd Subsequent Year (2027-28)	3,136,308.00	(4.68%)	No

Explanation:  
(required if Yes)

Due to economic uncertainty, local revenues are not projected to grow in the 2nd subsequent year.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**First Prior Year (2024-25)  
Budget Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)

9,564,802.37		
7,825,520.78	(18.18%)	Yes
4,521,500.00	(42.22%)	Yes
4,069,350.00	(10.00%)	Yes

**Explanation:**  
(required if Yes)

The budget year includes LCAP and categorical revenue carry over that is not projected in the two subsequent years.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**First Prior Year (2024-25)  
Budget Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)

17,921,181.94		
17,619,515.37	(1.68%)	No
13,041,376.00	(25.98%)	Yes
12,084,584.00	(7.34%)	Yes

**Explanation:**  
(required if Yes)

The budget year includes LCAP and categorical revenue carry over that is not projected in the two subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**First Prior Year (2024-25)  
Budget Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)

21,826,743.96		
19,428,678.09	(10.99%)	Met
14,322,812.80	(26.28%)	Not Met
14,151,640.80	(1.20%)	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**First Prior Year (2024-25)  
Budget Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)

27,485,984.31		
25,445,036.15	(7.43%)	Met
17,562,876.00	(30.98%)	Not Met
16,153,934.00	(8.02%)	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)

Due to economic uncertainty, federal revenues are not projected to grow in the 2nd subsequent year.

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

Due to economic uncertainty, state revenues are not projected to grow in the 2nd subsequent year.

**Explanation:**  
Other Local Revenue

Due to economic uncertainty, local revenues are not projected to grow in the 2nd subsequent year.

(linked from 6B  
if NOT met)

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

**Explanation:**

Books and Supplies

(linked from 6B  
if NOT met)

The budget year includes LCAP and categorical revenue carry over that is not projected in the two subsequent years.

**Explanation:**

Services and Other Exps

(linked from 6B  
if NOT met)

The budget year includes LCAP and categorical revenue carry over that is not projected in the two subsequent years.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

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

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

 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

87,987,014.84
---------------

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

--

3% Required

Budgeted Contribution<sup>1</sup>

Minimum Contribution  
(Line 2c times 3%)

to the Ongoing and Major  
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

87,987,014.84
---------------

2,639,610.45
--------------

3,021,481.32
--------------

Met
-----

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

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

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

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,419,880.22	15,084,271.48	14,916,157.26
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)	6,419,880.22	15,084,271.48	14,916,157.26
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	68,893,593.09	70,146,293.86	81,030,441.53
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)	68,893,593.09	70,146,293.86	81,030,441.53
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.3%	21.5%	18.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.1%</b>	<b>7.2%</b>	<b>6.1%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(2,065,259.10)	47,446,643.37	4.4%	Not Met
Second Prior Year (2023-24)	9,234,826.64	43,939,744.01	N/A	Met
First Prior Year (2024-25)	(182,582.17)	47,461,602.39	.4%	Met
Budget Year (2025-26) (Information only)	(11,391,836.92)	57,925,639.69		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

--

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	11,794,434.94	14,792,795.84	N/A	Met
Second Prior Year (2023-24)	7,892,959.05	12,727,536.74	N/A	Met
First Prior Year (2024-25)	16,109,429.29	21,962,363.38	N/A	Met
Budget Year (2025-26) (Information only)	21,779,781.21			

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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	17,444,436.00		Met

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

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

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

Explanation:

(required if NOT met)

2025-26 Budget, July 1	15 73908 0000000
General Fund	Form 01CS
School District Criteria and Standards Review	G8BRUXACW5(2025-26)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,104	0	0
District's Reserve Standard Percentage Level:	3%	5%	5%

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

**DATA ENTRY:** For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

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

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

No

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

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

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546,  
objects 7211-7213 and 7221-7223)

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

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

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	87,987,014.84	69,381,547.89	69,716,212.13
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	87,987,014.84	69,381,547.89	69,716,212.13

4.	Reserve Standard Percentage Level	3%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,639,610.45	3,469,077.39	3,485,810.61
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	88,000.00	88,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>2,639,610.45</b>	<b>3,469,077.39</b>	<b>3,485,810.61</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	9,403,863.33	6,128,583.73	3,137,130.89
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		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	472,463.65	472,463.65	472,463.65
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	9,876,326.98	6,601,047.38	3,609,594.54
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.22%	9.51%	5.18%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>		<b>2,639,610.45</b>	<b>3,469,077.39</b>	<b>3,485,810.61</b>
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

--

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2024-25)	(6,283,586.99)			
Budget Year (2025-26)	(6,598,037.03)	314,450.04	5.0%	Met
1st Subsequent Year (2026-27)	(6,927,939.00)	329,901.97	5.0%	Met
2nd Subsequent Year (2027-28)	(7,274,336.00)	346,397.00	5.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2024-25)	400.00			
Budget Year (2025-26)	0.00	(400.00)	(100.0%)	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2024-25)	500,400.00			
Budget Year (2025-26)	500,000.00	(400.00)	(.1%)	Met
1st Subsequent Year (2026-27)	500,000.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	500,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)



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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Deferred principal payments are now due resulting in higher debt service payments.

---

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

---

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No

- 2 For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

- 4 OPEB Liabilities

- a. Total OPEB liability

11,373,016.00

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

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

11,373,016.00

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

Actuarial

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

6/30/2024

- 5 OPEB Contributions

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

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

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

- d. Number of retirees receiving OPEB benefits

Budget Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

433,477.80	468,368.39	501,066.33
17.00	18.00	19.00

**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	176	189	189	189

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

**Negotiations Settled**

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

- 2b. Per Government Code Section 3547.5(b), was the agreement certified

by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Jun 04, 2025

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

If Yes, date of budget revision board adoption:

Jun 12, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2028

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

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

7. Amount included for any tentative salary schedule increases

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

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

- 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


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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified(non - management) FTE positions	159	162	162	162

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 04, 2025

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

If Yes, date of budget revision board adoption:

Jun 12, 2025

4. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2027

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

--

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

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

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

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


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

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

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

If Yes, explain the nature of the new costs:


--

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

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

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


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

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

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


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

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


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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	34	36	36	36

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
1.0%	1.0%	

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

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

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

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

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

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

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

Yes

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

Jun 12, 2025

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

**ADDITIONAL FISCAL INDICATORS**

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

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

Budget, July 1  
Budget 2025-26  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Mcfarland Unified

Kern 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**

**CHECKRESOURCE - (Warning)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7510-0-0000-0000-9740	7510	\$85,915.00
Explanation: Resource 7510 funds will be returned to CDE.		
01-7510-0-0000-0000-9791	7510	\$85,915.00
Explanation: Resource 7510 funds will be returned to CDE.		
01-7510-0-0000-0000-979Z	7510	\$85,915.00
Explanation: Resource 7510 funds will be returned to CDE.		

**CHK-FUNDxRESOURCE - (Warning)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7510-0-0000-0000-9740	01	7510	\$85,915.00
Explanation: Resource 7510 funds will be returned to CDE.			
01-7510-0-0000-0000-9791	01	7510	\$85,915.00
Explanation: Resource 7510 funds will be returned to CDE.			
01-7510-0-0000-0000-979Z	01	7510	\$85,915.00
Explanation: Resource 7510 funds will be returned to CDE.			

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

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7510-0-0000-0000-9740	7510	9740	\$85,915.00
Explanation: Resource 7510 funds will be returned to CDE.			

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7510-0-0000-0000-9791	7510	9791	\$85,915.00

Explanation: Resource 7510 funds will be returned to CDE.

**EXPORT VALIDATION CHECKS**

**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.)

**Exception**

Explanation: The District does uses Cashflow Worksheet provided by COE, not Form CASH.

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

Mcfarland Unified

Kern 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)

**WWC** - 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)

**SUPPLEMENTAL CHECKS**

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

**Exception**

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	\$46,376,451.00	
DEBT.GOV.OPEB.9664	\$10,980,226.00	
DEBT.GOV.COMP.ABS.9665	\$60,654.00	
DEBT.GOV.CAP.LEASES.9667	\$16,816.00	
DEBT.GOV.OTH.DEBT.9669	\$1,880,903.00	

Explanation: Not required for Annual Budget Submission. Will be included with Unaudited Actuals.