Passer   P			2024/25 Estimated Actuals 2025/26 Budget						I
Description   Codes			2024	Zo Estimated A			2020/20 Budget		% Diff
Description   Codes	Resou	rce Object	Unrestricted	Restricted		Unrestricted	Restricted		Column
1) LCFF Sources	Description Code	-	(A)		(C)				C&F
2) Federal Revenue	A. REVENUES								
2) Federal Revenue	1) LCFF Sources	8010-8099	25.380.718.00	0.00	25.380.718.00	25 082 437 00	0.00	25 082 437 00	-1.2%
3) Orber State Revenue	-				<del>                                     </del>				-2.1%
1) Order Local Revenue	· ·								-2.1%
9. TOTAL, REVENUES  1) Certificated Salarines 1) Committed Salarines 200-2009 3,113,302.00 3,113									-42.6%
B. EXPENDITURES  1) Certificated Salarines 2000-2899 3,013,302.00 3,106,861.00 1,7428,122.00 13,369,488.00 2,978,1419.00 4,224,969.00 14,288,321.00 1,488,321.00 1,598,4149.00 1,428,402.00 1,428,321.00 1,408,415.00 2,316,861.00 1,572,772.00 1,475,816.00 1,472,812.00	5) TOTAL, REVENUES		27,087,983,00	9,755,022.00	36,843,005,00	26,581,238,00	8,980,168,00	35.561.406.00	-3.5%
2) Classified Salaries									
2) Classified Salarines	1) Certificated Salaries	1000-1999	9.745.122.00	4.221.366.00	13.966.488.00	9.991.419.00	4 294 902 00	14 286 321 00	2.3%
3) Employee Benefits									0.0%
9) Books and Supplies   4000-4999   1.481,355.00   885,284.00   2,386,680.00   1,586,7307.00   2,406,748.00   1.50   2,586,748.00   1.50   2,466,748.00   1.50   1.50   2,466,748.00   1.50						<del></del>			1.7%
S) Services and Other Operating Expenditures   5000-5998   3.000,727.00   1.475,819.00   5,378.646.00   4.079.088.00   1.458,744.00   5,537.842.00   -7.007.029									3.0%
6) Capital Outlay									3.0%
7,00   7,00									-42.4%
Indirect Costs   1,400-7499			,,551.30			. 5,512.50	1,000,010.00	1,575,120,00	12.770
B) Other Outgo - Transfers of Indirect Costs   7300-7399   (240,648.00)   188,970.00   (50,678.00)   (210,045.00)   175,310.00   (34,735.00)   3.9			39.365.00	821 600 00	860 965 nn	40 546 00	846 248 00	886 794 00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (AS-B9)  J. OTHER FINANCING SOURCES/USES  1) Interfund Transfers a) Transfers In b) Transfers Cut c) Other Sources/Uses a) Sources 893-8979 b) Uses 7830-7899 a) Sources 893-8999 b) Uses 7830-7899 b) Uses 7830-7899 c) Other Sources/Uses b) Transfers In b) Transfers In b) Transfers In c) Sources/Uses a) Sources/Uses a) Sources/Uses b) Uses b) Transfers In c) Sources/Uses c) Other Sources/Uses/Uses/Uses/Uses/Uses/Uses/Uses/U	•								-31.5%
OVER EXPENDITURES BEFORE OTHER   FINANCING SOURCES/USES	9) TOTAL, EXPENDITURES		22,197,855.00	17,257,406.00	39,455,261.00	22,612,580.00	16,339,790.00	38,952,370.00	-1.3%
A	C. EXCESS (DEFICIENCY) OF REVENUES								
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers in 8900-8929 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	OVER EXPENDITURES BEFORE OTHER								
1) Interfund Transfers In 8900-8929	FINANCING SOURCES AND USES (A5 - B9)		4,890,128.00	(7,502,384.00)	(2,612,256.00)	3,968,658.00	(7,359,622.00)	(3,390,964.00)	29.8%
a) Transfers In	D. OTHER FINANCING SOURCES/USES								
b) Transfers Out 7600-7629 2) Olther Sources/Uses a) Sources 8930-8779 b) Uses 7630-7699 c) O. 0 0. 0 0. 0 0. 0 0. 0 0. 0 0. 0 0.	1) Interfund Transfers								
2) Other Sources/Uses a) Sources 3) Sources 3) Sources 3) Sources 4) TOTAL_OTHER FINANCING SOURCES/USES 5(5,152,353.00) 5,152,353.00 5,	a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Sources   8930-8979   0.00	b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses 7630-7699	2) Other Sources/Uses								
3) Contributions 8980-8999 (5,152,353.00) 5,152,353.00 0.00 (5,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 (6,260,043.00) 5,260,043.00 0.00 0.00 (6,260,043.00) 5,260,043.00 0.00 0.00 (6,260,043.00) 5,260,043.00 0.00 0.00 (6,260,043.00) 5,260,043.00 0.00 0.00 (6,260,043.00) 5,260,043.00 0.00 0.00 (6,260,043.00) 5,260,043.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  (262,225.00) (2,350,031.00) (2,612,256.00) (1,291,385.00) (2,099,579.00) (3,390,964.00) 25  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 (8,536,583.00 9,025,391.00 17,561,974.00 8,274,358.00 6,675,360.00 14,949,718.00 -14 d) Other Restatements 9793 (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  (262,225.00) (2,350,031.00) (2,612,256.00) (1,291,385.00) (2,099,579.00) (3,390,964.00) 2,55  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 9791 8,536,583.00 9,025,391.00 17,561,974.00 8,274,358.00 6,675,360.00 14,949,718.00 -14 0) Other Restatements 9795 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	3) Contributions	8980-8999	(5,152,353.00)	5,152,353.00	0.00	(5,260,043.00)	5,260,043.00	0.00	0.0%
## BALANCE (C + D4) (262,225.00) (2,350,031.00) (2,612,256.00) (1,291,385.00) (2,099,579.00) (3,390,964.00) 25  ## F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			(5,152,353.00)	5,152,353.00	0.00	(5,260,043.00)	5,260,043.00	0.00	0.0%
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 b) Audit Adjustments 9793 c) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)  Revolving Cash 9711 Stores 9712 Prepaid Expenditures 9713 All Others 9719 b) Restricted 9740 c) Committed Stabilization Arrangements 9750 Other Committents 9750 Other Committents 9750 Other Committents 9760 Other Assignments 9760 Other Assignments 9760 Other Assignments 9760 Other Assignments 9780 Other Commitments 9780 Other Assignments 9780 Other Assignments 9780 Other Commitments 9780 Other Commitments 9780 Other Commitments 9780 Other Assignments 9780 Other Assignments 9780 Other Assignments 9780 Other Commitments 9780 Other Assignments 9780 Other Commitments 9780 Other Assignments 9780 Other Commitments 9780 Other Commitments 9780 Other Assignments 9780 Other Assignments 9780 Other Commitments 9780 Other Assignments 9780 Other Commitments 9780 Other Assignments			(262 225 00)	(2.250.021.00)	(2.612.256.00)	(4 204 295 00)	(2.000.570.00)	(3 300 064 00)	20.00/
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)  Revolving Cash Prepaid Expenditures a) Nonspendable Revolving Cash Stores 9712 Prepaid Expenditures All Others 9713 All Others 9714 C) Committed 9794 C) Committed 9797 Stabilization Arrangements 9795 O,00 O,00 O,00 O,00 O,00 O,00 O,00 O,0			(262,225.00)	(2,350,031.00)	(2,612,256.00)	(1,291,385.00)	(2,099,579.00)	(3,390,964.00)	29.8%
a) As of July 1 - Unaudited 9791									
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			0 500 555 5	0.005.554.55	47.504.55.5	0.074	0.075		
c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 Prepaid Expenditures All Others 9713 All Others 9714  C) Restricted Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0									-14.9%
Other Restatements   9795   0.00		9793							0.0%
8,536,583.00 9,025,391.00 17,561,974.00 8,274,358.00 6,675,360.00 14,949,718.00 -14 2) Ending Balance, June 30 (E + F1e)  8,536,583.00 9,025,391.00 17,561,974.00 8,274,358.00 6,675,360.00 14,949,718.00 -14 2) Ending Balance, June 30 (E + F1e)  8,274,358.00 6,675,360.00 14,949,718.00 6,982,973.00 4,575,781.00 11,558,754.00 -22  Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 28,171.00 0.00 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0									-14.9%
2) Ending Balance, June 30 (E + F1e)  8,274,358.00 6,675,360.00 14,949,718.00 6,982,973.00 4,575,781.00 11,558,754.00 -22  Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	•	9795							0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 15,000.00 0.00 15,000.00 15,000.00 0.00 15,000.00 0 Stores 9712 28,171.00 0.00 28,171.00 28,171.00 0.00 28,171.00 0 Prepaid Expenditures 9713 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.								Ť	-14.9%
a) Nonspendable Revolving Cash 9711 15,000.00 0.00 15,000.00 15,000.00 0.00 15,000.00 0.00 0.00 0.00 0.00 0.00 0.00 0	2) Ending Balance, June 30 (E + F1e)		8,274,358.00	6,675,360.00	14,949,718.00	6,982,973.00	4,575,781.00	11,558,754.00	-22.7%
Revolving Cash         9711         15,000.00         0.00         15,000.00         15,000.00         0.00         15,000.00         0.00         15,000.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00									
Stores         9712         28,171.00         0.00         28,171.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00         28,171.00         0.00	•	0711	15 000 00	0.00	15 000 00	15 000 00	0.00	15 000 00	0.0%
Prepaid Expenditures         9713         0.00<		. 1							0.0%
All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		1							0.0%
b) Restricted 9740 0.00 6,675,360.00 6,675,360.00 0.00 4,575,781.00 4,575,781.00 -31 c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0									0.0%
c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0									-31.5%
Stabilization Arrangements         9750         0.00 <th< td=""><td></td><td>3/40</td><td>0.00</td><td>3,0,0,000.00</td><td>3,0,0,000.00</td><td>0.00</td><td>1,575,751.00</td><td>1,070,701.00</td><td>57.570</td></th<>		3/40	0.00	3,0,0,000.00	3,0,0,000.00	0.00	1,575,751.00	1,070,701.00	57.570
Other Commitments         9760         0.00 <td>•</td> <td>9750</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.0%</td>	•	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned Other Assignments 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0									0.0%
Other Assignments         9780         0.00 <td></td> <td>3,00</td> <td>0.00</td> <td>3.30</td> <td>0.00</td> <td>5.50</td> <td>5.50</td> <td>0.00</td> <td>3.076</td>		3,00	0.00	3.30	0.00	5.50	5.50	0.00	3.076
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties 9789 8,231,187.00 0.00 8,231,187.00 6,939,802.00 0.00 6,939,802.00 -15		9789	8,231,187.00	0.00	8,231,187.00	6,939,802.00	0.00	6,939,802.00	-15.7%
		1							0.0%

## SAVANNA SCHOOL DISTRICT MULTI-YEAR PROJECTIONS

1	Estimated Actua 2024/25	als	July 1 Budget 2025/26		Projection 2026/27		Projection 2027/28
LCFF Revenue	25,380,718	-1.18%	25,082,437	-0.09%	25,061,063	-0.16%	25,020,661
Federal Revenue	1,201,560	-2.13%	1,175,989	-2.22%	1,149,835	-2.15%	1,125,147
Other State Revenue	8,434,502	-2.13%	8,254,851	-2.07%	8,083,630	-1.96%	7,924,810
Other Local Revenue	1,826,225	-42.61%	1,048,129	0.00%	1,048,129	0.00%	1,048,129
Total Revenues	36,843,005	-3.48%	35,561,406	-0.62%	35,342,657	-0.63% -	35,118,747
Certificated Salaries	13,966,488	2.29%	14,286,321	1.08%	14,441,150	1.09%	14,599,076
Classified Salaries	6,194,163	0.02%	6,195,130	1.70%	6,300,447	1.70%	6,407,555
Employee Benefits	7,872,322	1.67%	8,004,145	0.89%	8,074,986	1.45%	8,192,199
Supplies	2,336,649	3.00%	2,406,748	3.00%	2,478,950	3.00%	2,553,319
Services	5,376,546	3.00%	5,537,842	3.00%	5,703,977	3.00%	5,875,096
Capital Outlay	2,898,806	-42.39%	1,670,125	3.00%	1,720,229	3.00%	1,771,836
Other Outgo	860,965	3.00%	886,794	3.00%	913,398	3.00%	940,800
Transfers of Indirect Cos	-50,678	-31.46%	-34,735	3.00%	-35,777	3.00%	-36,850
Other Adjustments *	0	,	0	-	0	-	-4,500,000
Total Expenditures	39,455,261	-1.27%	38,952,370	1.66%	39,597,360	-9.58% <b>-</b>	35,803,031
Net Inc/Dec to Fund Bal	-2,612,256	;	-3,390,964	=	-4,254,703	=	-684,284
Beginning Fund Balance Net Inc/Dec to Fund Bal	17,561,974 -2,612,256		14,949,718 -3,390,964		11,558,754 -4,254,703		7,304,051 -684,284
Ending Fund Balance	14,949,718	•	11,558,754	-	7,304,051	-	6,619,767
	17,070,710	:	, 1,000,104	=	7,004,001		0,010,101
Reserves	8,231,187		6,939,802		2,975,121		2,579,365
Reserves %	20.86%		17.82%		7.51%		7.20%

<sup>\*</sup> Other Adjustments represents the amount of as of yet unidentified budget reductions necessary to maintain fiscal solvency

#### Savanna School District 2025-26 Budget – Fiscal Solvency Statement

In preparing the 2025-26 Budget, the Board acknowledges its fiduciary responsibility to maintain fiscal solvency for the current year and two subsequent fiscal years.

The district plans to implement budget stabilization measures, including position reductions and non-personnel cost reductions, to address projected deficit spending. Projections are based on the current state budget, anticipated revenue losses due to declining enrollment, and rising ongoing costs. Under these assumptions, the Board projects the need for \$4.5 million in budget reductions by 2027-28 to stabilize the budget and maintain fiscal solvency.

### 2025-26 July 1 Budget

#### Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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 the budget.

District:	Savanna School District	

Combin	ed Assigned and Unassigned Fund Balances	
Fund	Fund Description	2025-26
01	General Fund/County School Service Fund	\$6,939,802 Fund 01, Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance District Minimum Reserve Level Less: District Minimum Reserve Amount	\$6,939,802 3.0% Form 01CS Line 10B-4 \$1,081,868 Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	\$5,857,934

Reasons	Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level							
Form	Fund	2025-26	Reasons					
01	General Fund/County School Service Fund	\$5,857,934	To mitigate unanticipated reductions in revenue, fund budget deficits due to declining enrollment, cover unexpected costs and emergencies, and reduce borrowing required for cash flow purposes.					
	Total of Substantiated Needs	\$5,857,934						

Res	source	Object	2024-25	2025-26	Percent
Description C	odes	Codes	Estimated Actuals	Budget	Difference
				s Park	
A. REVENUES					
					<i></i>
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	2,275,248.00	2,766,774.00	21.6%
4) Other Local Revenue		8600-8799	22,927.00	25,262.00	10.2%
5) TOTAL, REVENUES	***************************************		2,298,175.00	2,792,036.00	21.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	92,417.00	123,223.00	33.3%
2) Classified Salaries		2000-2999	1,252,808.00	1,625,379.00	29.7%
3) Employee Benefits		3000-3999	624,705.00	704,884.00	12.8%
4) Books and Supplies		4000-4999	132,318.00	136,288.00	3.0%
5) Services and Other Operating Expenditures		5000-5999	173,416.00	177,618.00	2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		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			2,275,664.00	2,767,392.00	21.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			22,511.00	24,644.00	9.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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/USE	S		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			22,511.00	24,644.00	9.5%

					<u> </u>
	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,011.00	58,522.00	62.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,011.00	58,522.00	62.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + I	F1d)		36,011.00	58,522.00	62.5%
2) Ending Balance, June 30 (E + F1e)			58,522.00	83,166.00	42.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	58,522.00	83,166.00	42.1%
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 Uncertaintie	s	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amou	nt	9790	0.00	0.00	0.0%

R	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,518,498.00	1,503,479.00	-1.0%
3) Other State Revenue		8300-8599	615,313.00	605,837.00	-1.5%
4) Other Local Revenue		8600-8799	44,747.00	41,663.00	-6.9%
5) TOTAL, REVENUES			2,178,558.00	2,150,979.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	609,830.00	615,258.00	0.9%
3) Employee Benefits		3000-3999	218,324.00	229,605.00	5.2%
4) Books and Supplies		4000-4999	773,847.00	798,206.00	3.1%
5) Services and Other Operating Expenditures	3	5000-5999	106,463.00	109,617.00	3.0%
6) Capital Outlay		6000-6999	333,150.00	343,145.00	3.0%
7) Other Outgo (excluding Transfers of Indirect	;t	7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	50,678.00	34,735.00	-31.5%
9) TOTAL, EXPENDITURES			2,092,292.00	2,130,566.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9	)		86,266.00	20,413.00	-76.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			86,266.00	20,413.00	-76.3%

		WANTED THE			
	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,626,584.00	1,712,850.00	5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,626,584.00	1,712,850.00	5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F	1d)		1,626,584.00	1,712,850.00	5.3%
2) Ending Balance, June 30 (E + F1e)			1,712,850.00	1,733,263.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	56,500.00	56,500.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,656,350.00	1,676,763.00	1.2%
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					£1.5
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	t	9790	0.00	0.00	0.0%

Description Codes  A. REVENUES	Codes	resumated Actuals	Budget	Difference
A. REVENUES		Estimated Actuals	Badget	Billorence
1				
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	65,197.00	60,911.00	-6.6%
5) TOTAL, REVENUES		65,197.00	60,911.00	-6.6%
	· · · · · · · · · · · · · · · · · · ·	,		
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	243.00	235.00	-3.3%
6) Capital Outlay	6000-6999	201,627.00	58,430.00	-71.0%
7) Other Outgo (excluding Transfers of Indirect	7100-7299,			
Costs)	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		201,870.00	58,665.00	-70.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXF BEFORE OTHER FINANCING SOURCES AND USE		(136,673.00)	2,246.00	-101.6%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

	Non- 1987/1987/1987/1987/1987/1987/1987/1987/				I
	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	2025-26 Budget	Difference
		00000	Lournated 7 totalis	Budget	Dilicionoc
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,393.00	68,720.00	-66.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,393.00	68,720.00	-66.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F	<sup>-</sup> 1d)		205,393.00	68,720.00	-66.5%
2) Ending Balance, June 30 (E + F1e)			68,720.00	70,966.00	3.3%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,720.00	70,966.00	3.3%
c) Committed					
Stabilization Agreements		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	5	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amour	nt	9790	0.00	0.00	0.0%

F	tesource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,094,845.00	1,067,162.00	-2.5%
5) TOTAL, REVENUES	.,		1,094,845.00	1,067,162.00	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	37,182.00	38,220.00	2.8%
5) Services and Other Operating Expenditures	3	5000-5999	4,039.00	4,091.00	1.3%
6) Capital Outlay		6000-6999	2,076,256.00	2,177,593.00	4.9%
7) Other Outgo (excluding Transfers of Indirec	:t	7100-7299,			
Costs)		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			2,117,477.00	2,219,904.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(4 000 000 00)	(4.450.740.00)	40.70
FINANCING SOURCES AND USES (A5-B9)			(1,022,632.00)	(1,152,742.00)	12.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(1,022,632.00)	(1,152,742.00)	12.7%

# 2025-26 July 1 Budget Special Reserve Fund for Capital Outlay Projects Expenditures by Object

	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,563,926.00	6,263,906.00	-4.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,563,926.00	6,263,906.00	-4.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + l	F1d)		6,563,926.00	6,263,906.00	-4.6%
2) Ending Balance, June 30 (E + F1e)			5,541,294.00	5,111,164.00	-7.8%
Components of Ending Fund Balance  a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,541,294.00	5,111,164.00	-7.8%
c) Committed					
Stabilization Agreements		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 Uncertaintie	s	9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amou	nt	9790	0.00	0.00	0.0%

	D	Ob:+			D
	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,049,100.00	1,524,208.00	-25.6%
4) Other Local Nevertue		0000-0199	2,049,100.00	1,324,200.00	-23.070
5) TOTAL, REVENUES			2,049,100.00	1,524,208.00	-25.6%
		10-30, 1-	in the second		
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditu	ires	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 Indi	rect	7100-7299,			
Costs)		7400-7499	2,345,934.00	1,700,577.00	-27.5%
8) Other Outgo - Transfers of Indirect Costs	3	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,345,934.00	1,700,577.00	-27.5%
C. EXCESS (DEFICIENCY) OF REVENUES (					
BEFORE OTHER FINANCING SOURCES	AND USES (	(A5 - B9)	(296,834.00)	(176,369.00)	-40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		1000-1029	0.00	0.00	0.070
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
·		8980-8999	0.00	0.00	0.0%
3) Contributions		0900-0999	0.00	0.00	0.076
4) TOTAL, OTHER FINANCING SOURCES	S/USES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND B	ALANCE (C -	+ D4)	(296,834.00)	(176,369.00)	-40.6%

	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
	77.40.77.4			3	
F. FUND BALANCE, RESERVES				:	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,702,097.00	1,405,263.00	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,702,097.00	1,405,263.00	-17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1	d)		1,702,097.00	1,405,263.00	-17.4%
2) Ending Balance, June 30 (E + F1e)			1,405,263.00	1,228,894.00	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,405,263.00	1,228,894.00	-12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			1. 图题		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

l Re	source	Object	2024-25	2025-26	Percent
	Codes	Codes	Estimated Actuals	2025-26 Budget	Difference
A. REVENUES					
					0.00
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	13,416.00	13,517.00	0.8%
5) TOTAL, REVENUES	4400HE 61711		13,416.00	13,517.00	0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,064.00	23,071.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,064.00	23,071.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVE BEFORE OTHER FINANCING SOURCES AN			(9,648.00)	(9,554.00)	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	SES		0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITI	ON (C +	D4)	(9,648.00)	(9,554.00)	-1.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
F. NET POSITION					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	132,460.00	122,812.00	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,460.00	122,812.00	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F	-1d)		132,460.00	122,812.00	-7.3%
2) Ending Net Position, June 30 (E + F1e)			122,812.00	113,258.00	-7.8%
Components of Ending Net Assets					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	122,812.00	113,258.00	-7.8%

	Resource	Object	2024-25	2025-26	Percent
Description	Codes	Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	570,697.00	279,598.00	-51.0%
5) TOTAL, REVENUES			570,697.00	279,598.00	-51.0%
-					
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expens	es	5000-5999	30,730.00	31,136.00	1.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Ir	ndirect	7100-7299,			
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Co	sts	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES		Ç	30,730.00	31,136.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES BEFORE OTHER FINANCING SOURCE			539,967.00	248,462.00	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURC	ES/USES		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
F. NET POSITION					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	8,779,962.00	9,319,929.00	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,779,962.00	9,319,929.00	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F	-1d)		8,779,962.00	9,319,929.00	6.1%
2) Ending Net Position, June 30 (E + F1e)			9,319,929.00	9,568,391.00	2.7%
Components of Ending Net Assets					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	9,319,929.00	9,568,391.00	2.7%