

Laguna Beach Unified School District

ALL FUNDS FINAL BUDGET 2025-2026



Prepared by Business Services

550 Blumont Street
Laguna Beach, CA 92651
www.lbusd.org

All Funds Final Budget

July 1, 2025 - June 30, 2026



May 22, 2025 Public Hearing

June 9, 2025 Budget Adoption

Laguna Beach Unified School District
Thurston Middle School Library
2100 Park Avenue
Laguna Beach, CA 92651



How This Document is Organized

This budget document is structured into four main sections: Executive Summary, Organizational, Financial, and Informational. These sections are clearly labeled and organized to help readers understand not only the numbers but also the planning, strategy, and assumptions that guide the Laguna Beach Unified School District's budgeting process.

Executive Summary

The Executive Summary acts as both an introduction and a high-level overview of the remaining sections. It provides essential background on the district's priorities, the economic and policy context, and the major revenue and expenditure drivers for the year. This section also highlights visual summaries of revenues, expenditures, and interfund transfers, and introduces the themes that shape the 2025–26 budget.

Organizational Section

The Organizational Section presents information about the district's governance and leadership structure, planning priorities, and financial practices. It also outlines the budget development process, funding model, accounting principles, and board-adopted financial policies. This section provides the foundational framework for understanding how budget decisions are made and how they align with broader district goals.

Financial Section

The Financial Section includes detailed revenue and expenditure information for all funds, with a focus on the General Fund. It presents summary data, multi-year projections, and fund balance classifications, along with narrative explanations that connect the numbers to district strategies and operations. This section also includes information on special revenue funds and capital and reserve funds, ensuring a complete view of the district's financial position.

Informational Section

The Informational Section concludes the document with supporting data and context. This includes key budget assumptions, state-required reports using the Standardized Account Code Structure (SACS), and a summary of fiscal trends, variables, and planning considerations. It is intended to support transparency and understanding by providing context and documentation of the factors that influence district budgeting decisions.

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Executive Summary

A Message from the Superintendent and Executive Summary



Dear Laguna Beach Community,

At Laguna Beach Unified, our focus is simple and steady: every student, every day. As we plan for the 2025–26 school year, this budget reflects that commitment by supporting each learner's growth, sense of belonging, and access to high-quality learning experiences.

This budget is more than numbers; it's a reflection of who we are and what we believe. From early learning to graduation, we continue to expand access to rigorous academic programs, foster inclusive environments, and offer personalized support for every learner.

We are staying the course in what matters most. Our investments this year continue to align with our three core district goals:

- **Preparing students for college and careers** through project-based learning, career technical education, advanced coursework, and early college credit opportunities.
- **Supporting social-emotional wellness and identity** through strong counseling programs, wellness centers, and inclusive practices.
- **Ensuring equity and access** through targeted support for students who need it most, including students with disabilities, English learners, and those from economically disadvantaged backgrounds.

Every decision we make is grounded in data, shaped by meaningful input from families and staff, and aligned with a long-term vision for student success. We continue to see academic growth across all student groups, and we remain committed to helping every student not only meet but exceed grade-level expectations.

The economic outlook this year includes some uncertainty. We're seeing signs of what economists refer to as a "growth recession," a period of slower national growth, rising costs, and persistent inflation. In response, we have taken what I call a flexible approach to budgeting. Rather than hold back, we have planned in a way that allows us to respond quickly to student needs while continuing to support the programs and people that make our schools exceptional.

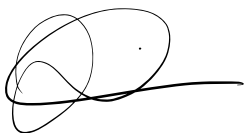
The budget includes natural cost increases, assumes no cuts, and maintains strong support for student learning and safe, modern facilities. We're also meeting all state-required reserves and are projected to end the year in a strong financial position.

As I shared during the public hearing, the budget is not static. It evolves alongside our district. Community questions, board input, and ongoing analysis help shape how we present and adjust our financial plans. We value that engagement because it helps ensure clarity and accountability in every aspect of our work.

We are grateful for the ongoing support and partnership of our Board of Education, families, staff, and community. It is through this shared commitment that Laguna Beach schools remain strong, vibrant, and future-ready.

Together, we are not just educating learners. We are nurturing empowered individuals who are creative problem solvers, effective communicators, and constructive collaborators who care deeply about others and the world around them. The 2025–26 budget affirms this mission by aligning financial decisions with our community's shared commitment to preparing students for meaningful futures. Our students are learning to lead with purpose, use their strengths to make a difference, and thrive in experiences that are personal, authentic, and designed to support a lifetime of growth.

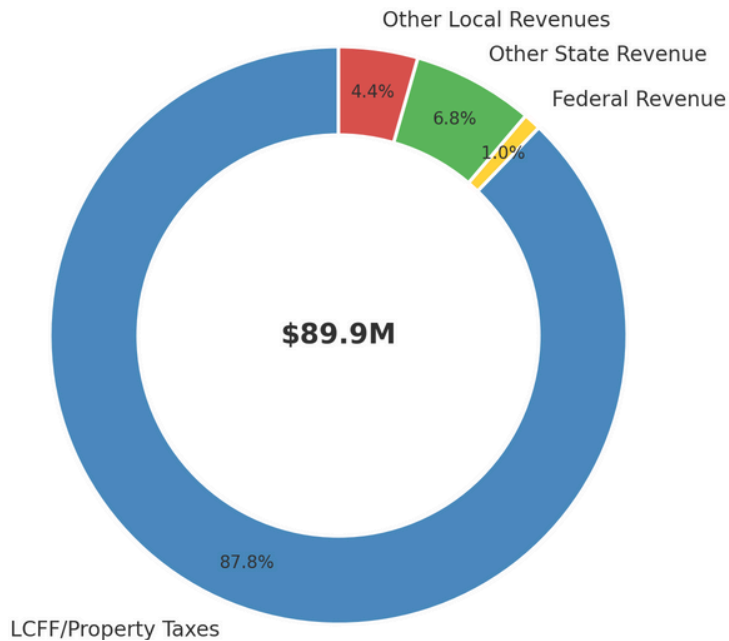
Best regards,

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

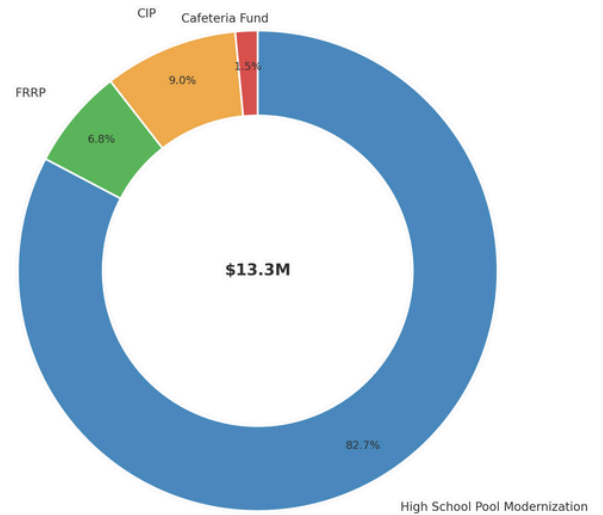
Jeff Dixon
Acting Superintendent
Laguna Beach Unified School District

Budget at a Glance

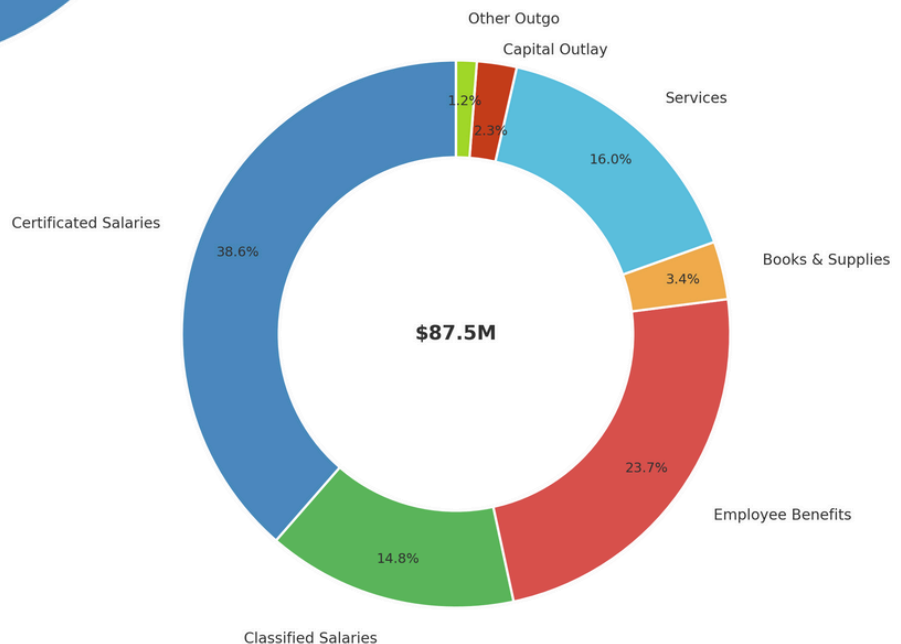
2025-26 Revenue Composition



2025-26 Interfund Transfers



2025-26 Expenditure Composition



Revenue
\$89.9M



Expenses
\$87.5M



Transfers
\$13.3M



Beginning Balance
\$23.5M



Ending Balance
\$12.6M

Budget Summary

The Laguna Beach Unified School District's 2025–26 Adopted Budget includes projected revenues of **\$89.9 million** and expenditures of **\$87.5 million**, resulting in a planned surplus of approximately **\$2.4 million** before interfund transfers. Following transfers to capital and nutrition funds, the General Fund reflects a net reduction of **\$11 million**, which includes a planned transfer of \$11 million to Fund 40 in support of a future pool modernization project at Laguna Beach High School.

Revenues are predominantly generated through local property taxes, which make up over **87 percent** of the General Fund, reflecting LBUSD's status as a community-funded district. Additional revenue comes from state and federal categorical programs and local sources, such as special education apportionments and interest earnings.

Expenditures continue to prioritize student learning, wellness, equity, and high-quality educational facilities. Certificated and classified salaries and benefits make up the majority of the budget, comprising **77 percent** of total expenditures. Other key investments include books and instructional materials, contracted services, technology, and facility improvements.

The district anticipates ending the 2025–26 fiscal year with a General Fund balance of **\$12.6 million**, which includes:

- A state-mandated 5% Reserve for Economic Uncertainties
- Assigned reserves for district goals and labor costs
- Restricted and committed reserves for facilities, special education, arts and music, and retirement obligations

Building on this foundation, the district continues to meet all state-required reserves while preserving flexibility to adapt to changing economic conditions. Multi-year projections confirm its ability to support programs and meet long-term commitments.

Together with other funds, the district's total ending fund balance of **\$48.5 million** supports a balanced budget that meets federal and state requirements, aligns with district priorities, and maintains sufficient cash flow throughout the year.

Organizational Section

Board Members and Executive Cabinet

Following is a list of the District's Governing Board and Executive Cabinet:

Board Members	Term
Dee Perry, President	December 2026
Howard Hills, Clerk	December 2028
James Kelly Ph.D.	December 2026
Joan Malczewski Ph.D.	December 2026
Sheri Morgan	December 2028

The Governing Board is composed of five elected members who serve staggered four-year terms. Board elections are held in even-numbered years and follow the guidelines set by the California Education Code. The Board provides governance, oversight, and fiscal accountability for the district.

Executive Cabinet	Title
Jeff Dixon	Acting Superintendent/Assistant Superintendent, Business Services
Chad Mabery Ed.D.	Assistant Superintendent, Instructional Services
Michael Conlon	Assistant Superintendent, Human Resources
Anakaren Ureño	Director of Communications and Engagement
Victoria Webber	Executive Assistant to the Superintendent and Board

The Executive Cabinet is composed of senior district leaders who oversee key areas including business services, instruction, human resources, communications, and district operations. Together, they support the Superintendent in implementing board policy, advancing district goals, and ensuring the success of all students.

Description of the District

Laguna Beach at a Glance

The Laguna Beach Unified School District (LBUSD) is located in the second-largest county in California, in terms of population. The district covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel as well as other unincorporated areas.

The district has been operating as a unified school district since 1933. Today, it comprises two elementary schools, one middle school, and one high school, making a total of four schools. LBUSD's commitment extends beyond traditional academics. Students are equipped with essential life skills, ensuring that every student masters the tools needed for success. They learn to tackle challenges, understand the value of teamwork, and develop empathy, creativity, problem-solving abilities, and more.

The following is a quick overview of Laguna Beach schools.



2,320 Students

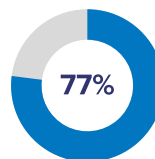


Schools

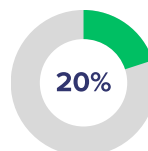


373 Employees

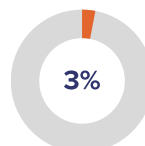
Operating Budget: \$87.5 M



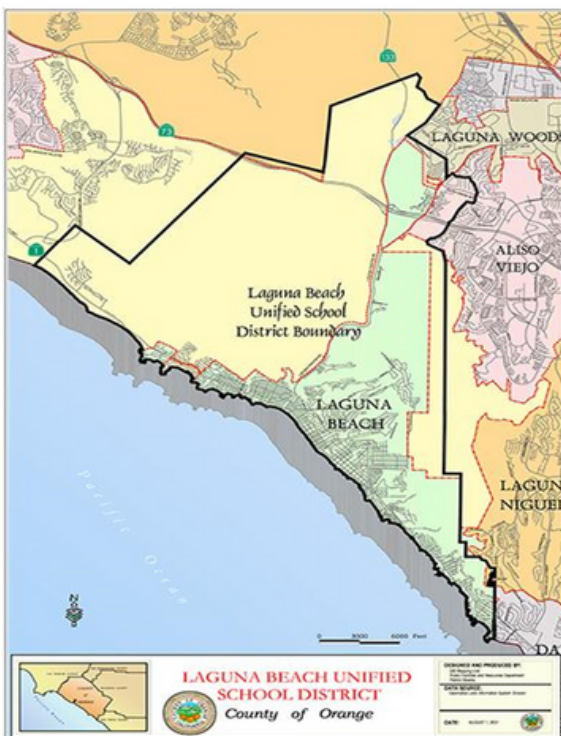
Staffing, Teachers,
Support Staff, and
Benefits



Operational
Costs



Capital
Outlay



Mission and Vision Statement

Vision

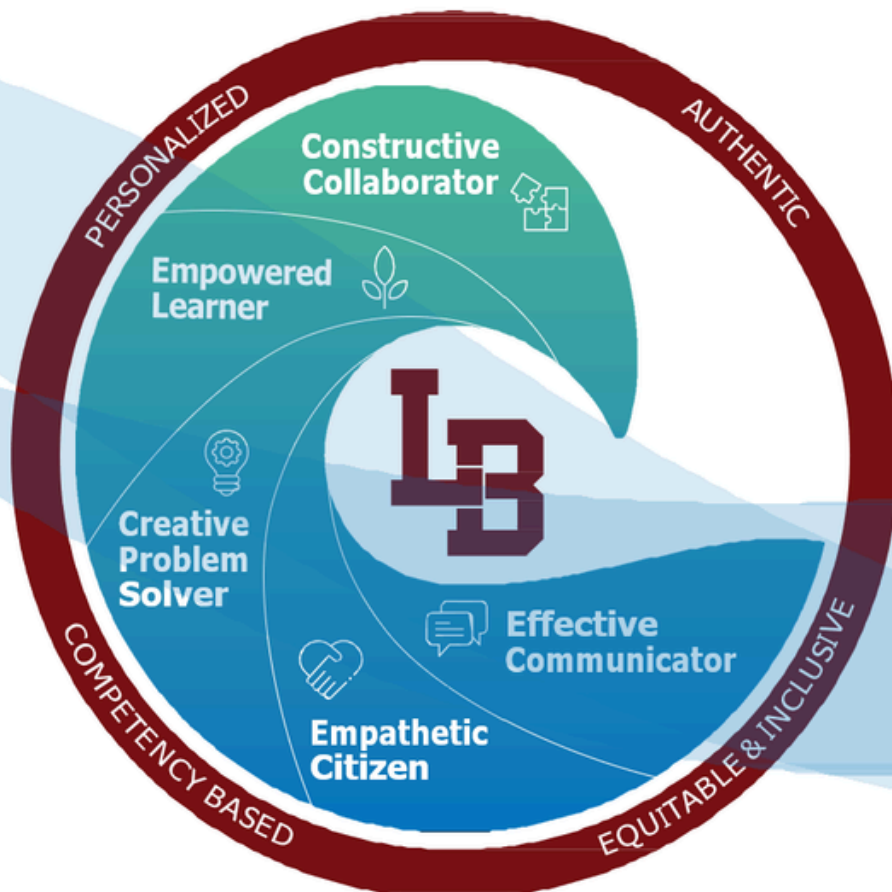
We take ownership of each child's learning in our schools, accepting no limits on potential.

Mission

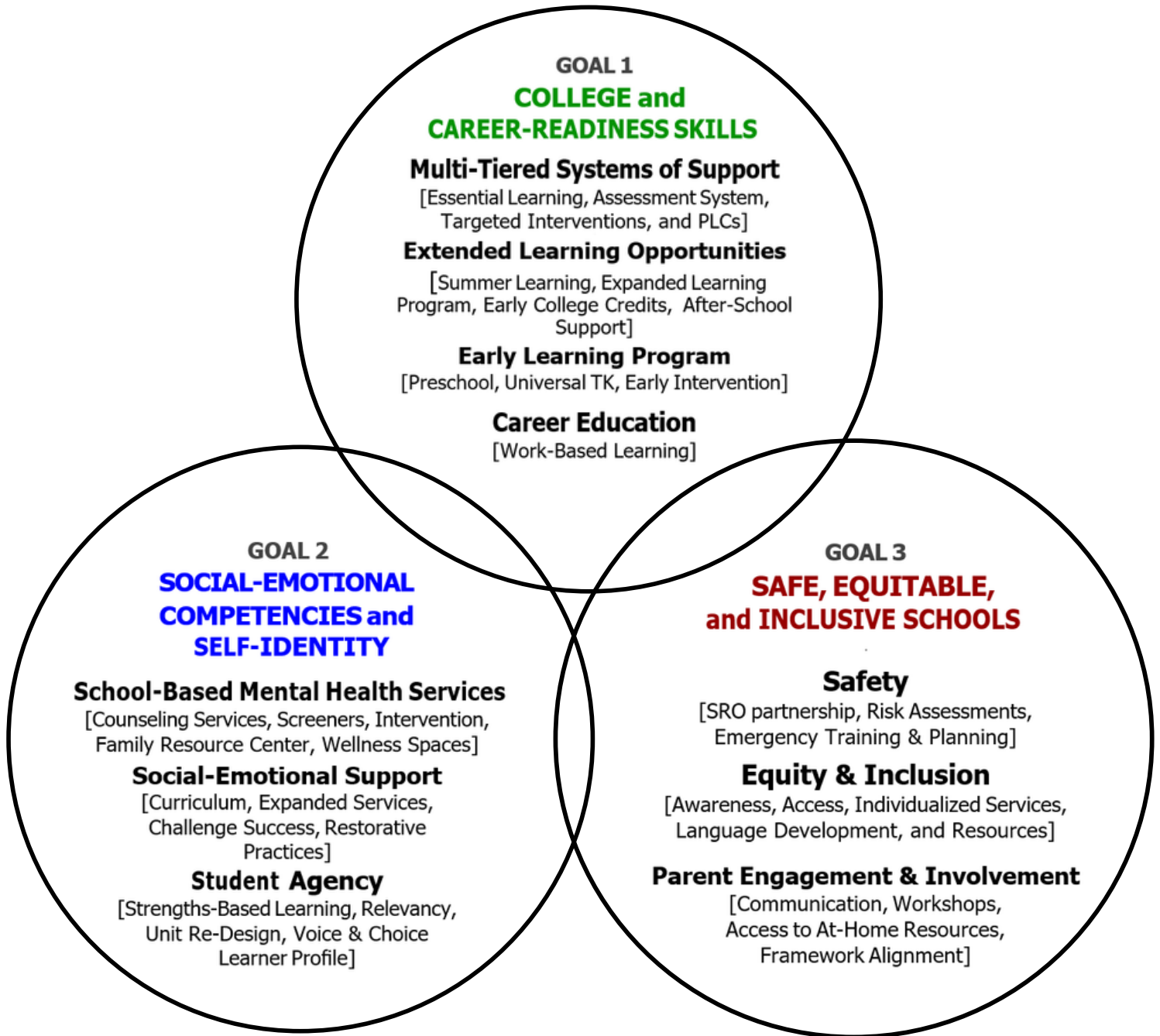
Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.

Collective Commitments

Every Student, Every Day
Relationships Matter
Continuous Improvement



District Goals and Priorities



Understanding the Budget

Budget Overview: Policy, Planning, and Accountability

The budget serves as both a policy document and a practical, day-to-day management tool. It is an expression in dollars of the district's educational program and strategic priorities. The LBUSD budget communicates how resources are allocated to support student learning and school operations. More specifically, the budget serves three core purposes:

- A financial plan outlining proposed district actions
- An accountability tool that supports transparency and monitoring
- A public information document that communicates funding priorities to the community

LCAP & Final Budget

The budget aligns with California's Local Control Funding Formula (LCFF) and is closely integrated with the Local Control and Accountability Plan (LCAP), a three-year strategic plan that identifies goals, actions, and outcomes for student success.



The LCAP gives school districts a chance to share their story—how they choose programs and services, what those efforts are meant to accomplish, and why they matter for the students and families they serve.

Local Control Funding Formula (LCFF)

California school districts are funded through a combination of local property taxes, state allocations, and federal sources. For decades, most districts operated under a "Revenue Limit" model, where the state backfilled funding if local property tax revenues fell short of a set amount.

In 2013, the state adopted the Local Control Funding Formula (LCFF), which replaced Revenue Limits and aimed to simplify and equalize school funding based on student needs. However, Laguna Beach Unified is a basic aid or community funded district. This means our local property tax revenues exceed the amount we would otherwise receive under LCFF. As a result, we do not receive state aid for general education funding, and instead rely almost entirely on local property taxes to support our schools.

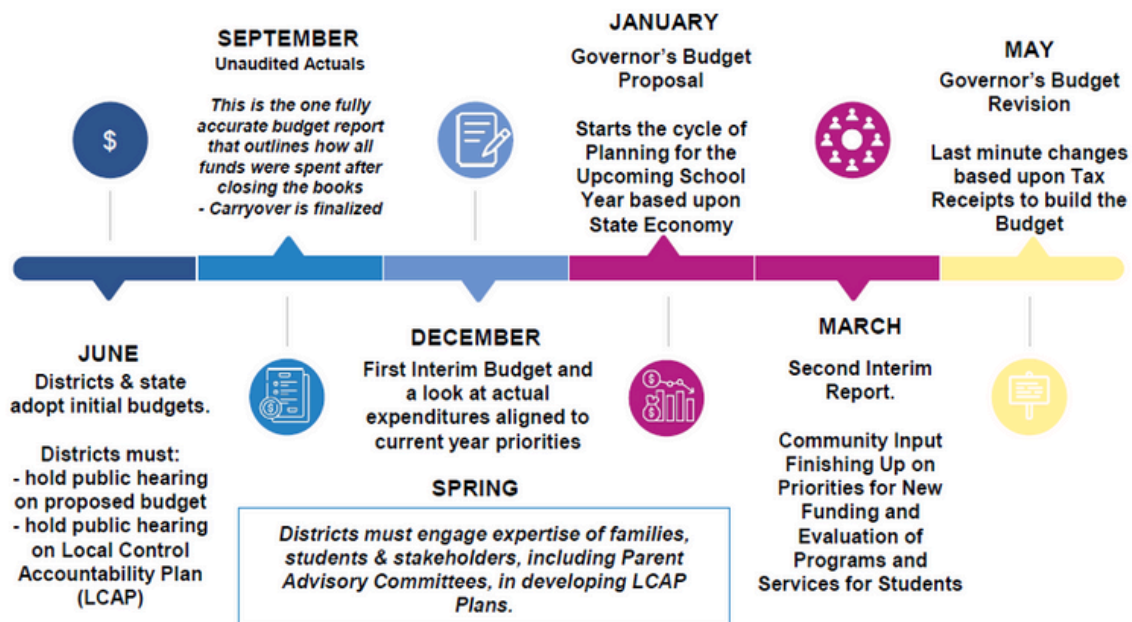
Budget Development

Each year the Business Services Department adopts a calendar for the development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for the final adoption of the budget.

The budget development process begins in January with the Governor's proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built.

The proposed budget is brought forward to the Board of Education in May/June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.

BUDGET & PLANNING TIMELINE



The budget development process applies to all district funds, including the General Fund, special revenue funds, and capital outlay. Budget administration is led by the Assistant Superintendent of Business Services. Financial reports are presented regularly to the Board, including the First and Second Interim Reports, with adjustments made as needed throughout the year to maintain fiscal integrity and respond to revenue or expenditure changes.

Fund Structure and Classification

LBUSD organizes its financial reporting in accordance with the California School Accounting Manual (CSAM) and the Standardized Account Code Structure (SACS), which together establish the state's uniform accounting framework for public schools. These standards ensure consistency, transparency, and compliance with California Education Code and state reporting requirements.

The district's funds are classified into categories based on their specific purpose, source of funding, and legal restrictions. Each fund operates as an independent fiscal entity with its own set of accounts, allowing the district to track revenues and expenditures separately and accurately.

The following funds are actively used by LBUSD:

Fund Code	Fund Description
01 – General Fund	The district's primary operating fund, used for instructional programs, school site operations, and district administration.
11 – Adult Education	Supports adult instructional programs and services in compliance with state funding regulations.
12 – Child Development	Accounts for preschool and childcare services under the Child Care and Development Services Act.
13– Cafeteria Fund	Tracks revenue and expenditures related to the National School Lunch and Breakfast Programs, ensuring compliance with USDA guidelines.
17–Special Reserve Fund for Other Than Capital Outlay Projects	Used primarily for the community-funded differential reserve and other long-term operational reserves not tied to facilities.
25–Capital Facilities	Receives developer fees and is restricted to facility construction or reconstruction projects per Government Code and Education Code.
40–Special Reserve Fund for Capital Outlay Projects	Includes three sub-funds for capital planning: <ul style="list-style-type: none">• 4040 – Facility Repair and Replacement Program (FRRP)• 4041 – Vista Aliso Property Reserve• 4042 – Capital Improvement Plan (CIP)

Each of these funds is classified as either governmental or special revenue, and all follow object and function codes established by the Standardized Account Code Structure (SACS), the statewide, uniform system used to organize and report school district financial activity.

Revenues are grouped by source, such as local property taxes, state apportionments, or federal programs. Expenditures are categorized by object, including salaries, services, and capital costs, and by function, such as instruction, administration, or facilities maintenance.

Basis of Accounting and Budgeting

Laguna Beach Unified School District prepares its financial reports and adopted budget in accordance with Generally Accepted Accounting Principles (GAAP) and standards set by the Governmental Accounting Standards Board (GASB).

Government-Wide Financial Reporting

The district's government-wide financial statements are prepared using the accrual basis of accounting and the economic resources measurement focus, which recognizes revenues when earned and expenses when incurred, regardless of when cash is exchanged.

Governmental Fund Reporting

All governmental funds, including the General Fund, use the modified accrual basis of accounting, under the current financial resources measurement focus. Under this basis, revenues are recognized when they are measurable and available, and expenditures are recognized when the related fund liability is incurred.

This method aligns with California's Standardized Account Code Structure (SACS), which ensures uniform accounting and reporting for all school districts statewide.

Basis of Budgeting

The district prepares its annual budget using the same basis of accounting as its financial statements. There are no material differences between the basis used for budgeting and that used for financial reporting. This consistency allows for accurate projections, easier comparisons between budget and actual results, and clear communication with stakeholders.

By maintaining alignment between budgetary and financial reporting practices, the district supports fiscal transparency and accountability across all funds and financial activities.

Audit and Oversight

The district's financial statements are audited annually by an independent certified public accounting firm in accordance with Government Auditing Standards. This process helps ensure that LBUSD's financial reporting remains accurate, compliant, and transparent. The audit includes a review of the basis of accounting, internal controls, and conformance with state and federal reporting requirements.

Financial Policies

Fund Balance Policy

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

- Nonspendable Fund Balance consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
- Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- Committed Fund Balance consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
- Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
- Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

Financial Reserves

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

- A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.

Financial Policies

- Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
- A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
- A Community-Funded Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Community-Funded Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
- Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
- A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
- A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

Financial Section

General Fund Summary

The following narrative is organized by the major components of the District's budget, providing a comparison between the 2024–25 Estimated Actuals and the 2025–26 Budget. It follows the structure of the accompanying General Fund Summary – Unrestricted and Restricted Expenditures by Object (SACS Form 01) to ensure consistency and clarity in the presentation of financial information.

Budget projections have been shaped by our insights from past spending and our understanding of the District's anticipated needs for the upcoming school year. We remain committed to a sustainable and efficient allocation of resources—one that prioritizes the evolving needs of our students while maintaining operational stability.

This section outlines the key factors influencing the 2025–26 Budget and provides context for the Board of Education's review and consideration.

A. REVENUES

1

LCFF Sources/Property Tax

This category primarily consists of revenue from local property taxes, including both secured and unsecured property tax collections. As a community-funded district, local property tax revenues exceed the district's entitlement under the Local Control Funding Formula (LCFF), allowing the district to retain all property tax proceeds without reliance on general state aid. These revenues are derived from detailed property tax levies, county collections, and apportionment adjustments throughout the fiscal year.

In addition to local property taxes, this category includes other LCFF-related sources such as the LCFF hold harmless provision and the Education Protection Account (EPA), established by Proposition 30 and extended by Proposition 55. Although the district does not receive LCFF funding in the traditional formula-based manner, it continues to receive the minimum EPA allocation as required by state law.

Projected revenues in this category are expected to increase from \$75.8 million in 2024–25 to \$78.9 million in 2025–26, reflecting an estimated annual growth of approximately **4.2 percent**. This projection will be updated as new information becomes available from the Orange County Assessor's Office and changes to the property tax rolls.

2

Federal Revenue

Federal revenues support categorical programs that supplement the district's core educational services. These funds are primarily received through federal entitlement grants, including those authorized under the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA).

For 2026, federal revenue is projected at \$876,402, representing approximately one percent of the district's total revenue. This reflects a \$62,765 decrease from the prior year's estimate of \$939,167, and represents a measured budgeting approach in light of ongoing uncertainty in federal appropriations and potential legislative changes.

The district remains fully committed to maintaining all federally supported programs and services without interruption and will adjust projections as updated funding information becomes available.

3

Other State Revenue

State revenue for 2025–26 is projected at \$6.1 million, a decrease from the \$6.5 million estimated for 2024–25. These funds represent approximately 6.8 percent of the District's total projected revenue and support a range of categorical programs.

In light of the broader economic uncertainty following the 2025 Palisades Fire, which resulted in an estimated \$76 billion to \$131 billion in property and capital losses and contributed to a 0.48 percent decline in Los Angeles County GDP¹, the District remains cautious about potential impacts on statewide funding. This includes the possibility of delayed apportionments or reduced allocations, particularly for discretionary and one-time programs. These factors have been incorporated into the development of the 2025–26 budget.

Additionally, competitive grant programs such as the K–12 Strong Workforce Program are not included in this projection. These revenues will be recognized only upon receipt of formal award notifications. The District continues to seek funding opportunities that support student learning and career pathway programs in alignment with instructional goals.

¹ UCLA Anderson School of Management. (March 2025). Economic Impact of the Los Angeles Wildfires. Retrieved from <https://www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/economic-impact-los-angeles-wildfires>

4

Other Local Revenue

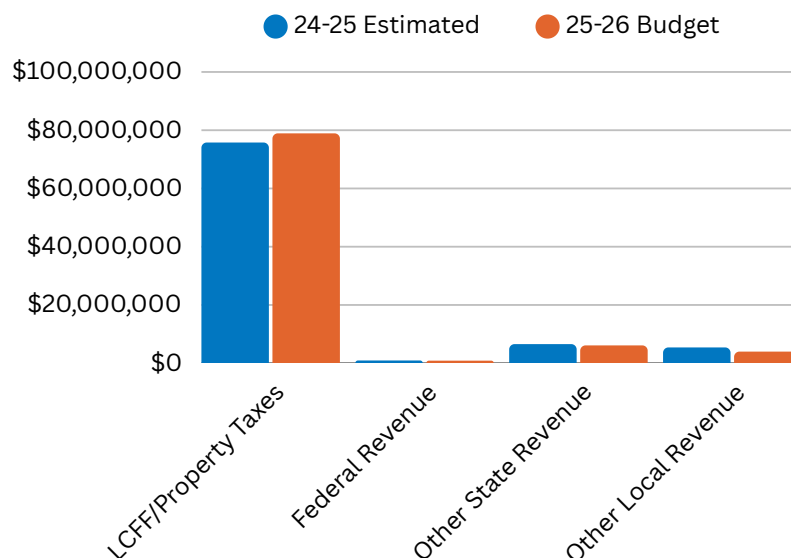
Other local revenue is projected to decrease from \$5.4 million in 2024–25 to \$4.0 million in 2025–26. This category includes interest earnings, transportation fees, donations, special education pass-through revenue, and one-time receipts.

The decline reflects the absence of prior-year one-time revenues, including an insurance recovery and a workers' compensation dividend rebate. While interest earnings now make up a larger share of this category, they remain volatile due to economic factors such as interest rates and inflation. Due to this volatility, the district adopts a conservative approach to forecasting interest income to avoid overestimating revenue that is inherently unpredictable.

As in previous years, donations are not budgeted in advance and are only recognized upon receipt, further contributing to the lower revenue projection.

Summary of Revenue Changes

General Fund Revenues				
Description	2024-25 Estimated	2025-26 Budget	Difference	% Diff
LCFF Sources/Property Tax	75,775,326	78,920,460	3,145,134	4.2%
Federal Revenues	939,167	876,402	(62,765)	-6.7%
Other State Revenue	6,555,342	6,113,438	(441,904)	-6.7%
Other Local Revenue	5,415,165	3,984,700	(1,430,465)	-26.4%
TOTAL REVENUES	88,685,000	89,895,000	1,210,000	1.4%



B. EXPENDITURES

The following section of the budget is structured into seven expenditure areas: Certificated Salaries, Classified Salaries, Employee Benefits, Books and Supplies, Services and Other Operating Expenditures, Capital Outlay, and Other Outgo. Employee compensation accounts for 77 percent of the general fund; the remaining 23 percent covers materials and operations.

1 **Certificated Salaries**

Salaries for certificated staff have been adjusted to reflect current staffing levels, position control, and evolving district needs. The total budget for certificated salaries is projected at \$33.8 million, an increase of \$427,790 over the prior year. This amount includes projected step and column movement, which reflects progression on the salary schedule based on experience and additional education.

As of the time of budget development, a tentative agreement with the Laguna Beach Unified Faculty Association (LaBUFA) had not yet been reached. Therefore, the 2025–2026 budget does not reflect any additional cost associated with a potential negotiated salary increase.

Since that time, negotiations have progressed significantly and are nearing resolution. While the budget could not be updated prior to board adoption due to timing constraints, the district has reserved funds within the fund balance in anticipation of a potential agreement. Budget projections will be revised, if needed, once negotiations are finalized and an agreement is approved.

2 **Classified Salaries**

Similarly, classified salaries have been updated to reflect current staffing levels and the operational needs of the district. Classified employees advance on the salary schedule based on years of service and other qualifying criteria. The total budgeted amount for classified salaries is \$12.9 million, representing an increase of \$72,642 over the prior year.

While initial meetings with the California School Employees Association (CSEA) have taken place, the pace of negotiations has followed the timeline of certificated bargaining. As a result, no additional cost for a potential salary adjustment is included in the 2025–2026 budget. The district will revise projections, if needed, once negotiations are complete and an agreement is finalized.

3 **Employee Benefits**

The allocation for employee benefits is \$20.7 million, reflecting an increase of 1.27 percent (or \$259,532) over the prior year. This modest increase is primarily due to salary adjustments, as noted earlier. While most benefit rates remain unchanged, the CalPERS employer contribution rate is projected to decrease slightly from 27.05 percent in 2024–25 to 26.81 percent in 2025–26.

4

Books and Supplies

The 2025–26 budget for Books and Supplies is \$3 million, a decrease of \$178,766 from the prior year estimate. This category includes a wide range of items that support classroom instruction and district operations, such as textbooks, instructional materials, computers, and general supplies.

The reduction does not reflect a cut to the ongoing instructional supply budgets for schools. Rather, it reflects the absence of one-time carryover funds and non-recurring purchases that were included in the prior year's budget. Funding for essential instructional materials remains stable, and schools will continue to receive supply allocations in alignment with student needs. Budget adjustments may occur throughout the year as new grant awards, donations, or other funding sources become available.

5

Services and Other Operating Expenditures

The 2025–26 budget for Contracted Services and Other Operating Expenditures is \$14 million, representing a net decrease of \$472,784 from the prior year. This reduction is primarily due to the exclusion of carryover funds, one-time donations, and the completion of certain facility projects that were budgeted in the prior year.

Some key examples include the CTE-funded SpyderLab workshop, the Hexberg grant supporting a strength and conditioning coach, and several SchoolPower grants that funded educational enrichment activities. Additionally, the prior year's budget included contributions for extracurricular programs, such as the Pali Institute science camp field trip, which helped offset specific program costs.

The district does not budget for donations or one-time grants in advance, as they cannot be assumed annually. However, should additional contributions or external funding become available during 2025–26, the budget will be adjusted accordingly to reflect those revenues and their associated expenditures.

6

Capital Outlay

The 2025–26 Capital Outlay budget is \$2 million, down from \$3 million the prior year, largely due to the completion of one-time improvements to the Laguna Beach High School performing arts facilities, funded by the Arts, Music, and Instructional Materials Discretionary Block Grant. These enhancements featured new LED theatrical lighting and advanced audiovisual systems. The Facilities Department will continue to assess and prioritize future projects to support students and long-term district needs.

7

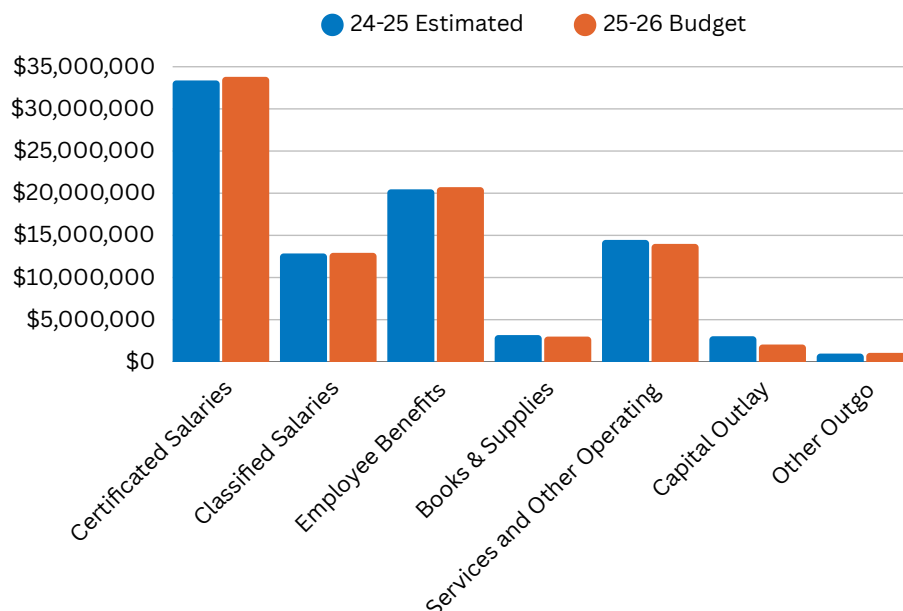
Other Outgo and Transfers of Indirect Costs

The 2025–26 budget for Other Outgo is \$1,063,963, an increase of \$85,000, or approximately 8.7 percent, compared to the 2024–25 estimated actuals of \$978,963. This category includes tuition and excess costs for county-operated programs, and pass-through funds.

The increase reflects updated projections for interagency payments and pass-through obligations to other educational entities. These expenditures are often based on enrollment-driven services and county program participation, and may fluctuate slightly from year to year depending on student needs and service agreements.

Summary of Expenditure Changes

General Fund Expenditures				
Description	2024-25 Estimated	2025-26 Budget	Difference	% Diff
Certificated Salaries	33,372,807	33,800,597	427,790	1.3%
Classified Salaries	12,853,815	12,926,457	72,642	0.6%
Employee Benefits	20,458,616	20,718,148	259,532	1.3%
Books and Supplies	3,173,456	2,994,690	(178,766)	-5.6%
Services & Other Operating Exp	14,460,315	13,987,531	(472,784)	-3.3%
Capital Outlay	3,037,028	2,053,614	(983,414)	-32.4%
Other Outgo & Indirect Cost	978,963	1,063,963	85,000	8.7%
TOTAL EXPENDITURES	88,335,000	87,545,000	(790,000)	-0.9%



C. EXCESS (DEFICIENCY)

The 2025–26 General Fund operating budget projects total revenues of \$89.9 million and total expenditures of \$87.5 million, resulting in a projected surplus of approximately \$2.4 million before accounting for other financing sources and uses.

D. OTHER FINANCING SOURCES/USES

1 Interfund Transfers

The 2025–26 budget includes up to \$13.3 million in planned transfers from the General Fund to other funds. These transfers reflect proposed allocations aligned with current priorities and will be presented to the Governing Board for approval as needed. Transfers related to capital projects will follow the District’s standard process, including the presentation of a formal resolution for Board consideration.

The planned transfers include:

- A \$200,000 contribution to the Cafeteria Fund to support cash flow and maintain approximately two months of average operating expenditures.
- A routine \$2.1 million transfer to the Special Reserve for Capital Outlay Projects, which supports preventive maintenance and capital improvements. The district will continue to replenish this fund annually to ensure planned projects remain on schedule.
- A \$11 million transfer to fund the modernization of the Laguna Beach High School pool facility. This one-time investment will be made without issuing debt, using existing resources. The district is also collaborating with the City of Laguna Beach to establish a Memorandum of Understanding (MOU) outlining shared use and operational cost responsibilities.

2 Other Financing Sources and Uses

None reported.

E. NET INCREASE (DECREASE) IN FUND BALANCE (C - D)

As a result of these planned transfers, the General Fund reflects a net decrease in fund balance of approximately \$11 million. Despite this planned use of reserves, the district will continue to maintain a healthy fund balance above the state-required minimum, preserving flexibility to meet future needs and other priorities.

F. FUND BALANCE, RESERVES

1

Beginning Fund Balance

The initial unaudited general fund balance for the period is projected at \$23.5 million. The 2024-25 Estimated Actuals present a balanced budget. With the close of fiscal year 2024-25, the actual starting fund balance is expected to increase, largely due to carryover funds allocated for specific programs and school sites. The precise beginning fund balance for 2025-26 will be updated and reported during the First Interim Period.

2

Ending Fund Balance

The projected ending fund balance for 2025-26 is \$12.6 million, in compliance with fund balance reporting requirements. This includes \$4.7 million in restricted funds, just under \$600K committed to the district's supplementary retirement plan, and \$5.05 million set aside to maintain the state required 5.0 percent Reserve for Economic Uncertainties. An additional \$2.2 million is assigned to support district goals and educational priorities. All other funds are also projected to end the year with positive balances and sufficient cash flow.

General Fund Revenue and Expenditure Summary

General Fund Summary			
Description	2024-25 Estimated	2025-26 Budget	Difference
A. Revenues	88,685,000	89,895,000	1,210,000
B. Expenditures	88,335,000	87,545,000	(790,000)
C. Excess (Deficiency)	350,000	2,350,000	2,000,000
D. Interfund Transfers	2,400,000	13,300,000	10,900,000
E. Net Increase (Decrease) in Balance	(2,050,000)	(10,950,000)	(8,900,000)
F1. Beginning Fund Balance	25,608,150	23,558,150	(2,050,000)
F2. Ending Fund Balance	23,558,150	12,608,150	(10,950,000)

Components of Ending Fund Balance

The components of the ending fund balance in the General Fund are as follows.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB 54) TERMINOLOGY

a) <u>Nonspendable - (Revolving Cash)</u>		
Revolving Cash	50,000	50,000
b) <u>Restricted - (Categorical Programs)</u>		
Expanded Learning Opportunities Program (ELOP)	217,620	4,695,058
Dept of Health Care Services (DHCS): Medi-Cal Billing Option	157,438	
Proposition 28—Arts and Music in Schools Funding	270,000	
Routine Restricted Maintenance Account (RRMA)	4,050,000	
c) <u>Committed</u>		
PARS Plan Liability for Supplementary Retirement Plan 2022-26	328,037	593,593
PARS Plan Liability for Supplementary Retirement Plan 2024-28	265,556	
d) <u>Assigned</u>		
District goals, educational priorities, and anticipated labor agreement costs	2,219,499	2,219,499
e) <u>Unassigned / Unappropriated</u>		
Reserve for Economic Uncertainties = 5%	5,050,000	5,050,000
State required reserve for economic uncertainty 3%		
Local requirement under Board Policy 3100: Financial Reserves 2%		
Ending Fund Balance:		\$ 12,608,150

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate 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.

General Fund Expenditures	87,545,000
General Fund Transfers Out to Other Funds	13,300,000
Total Expenditures and Transfers:	100,845,000

<u>Assigned</u>			
Other Assignments	2.2%	2,219,499	
<u>Unassigned</u>			
State Minimum Reserve Level	3.0%	3,025,350	
District Minimum Reserve Level	2.0%	2,024,650	
Assigned and Unassigned Balances:		7.2%	\$ 7,269,499

General Fund Revenue Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
8011	STATE AID - CURRENT YEAR	548,204	548,204	-
8012	EDUCATION PROTECTION ACCOUNT STATE AID	469,764	449,862	(19,902)
8021	HOMEOWNERS' EXEMPTIONS	274,850	275,000	150
8041	SECURED ROLL TAXES	71,185,000	74,147,000	2,962,000
8042	UNSECURED ROLL TAXES	2,200,000	2,250,394	50,394
8043	PRIOR YEARS' TAXES	1,099,751	1,250,000	150,249
8096	IN LIEU OF PROPERTY TAXES	(2,243)	-	2,243
8010-8099	TOTAL LCFF SOURCES/PROPERTY TAXES	75,775,326	78,920,460	3,145,134
8181	SPECIAL EDUCATION ENTITLEMENT	445,557	445,557	-
8182	SPECIAL EDUCATION DISCRETIONARY GRANTS	41,736	41,736	-
8290	ALL OTHER FEDERAL REVENUE	451,874	389,109	(62,765)
8100-8299	TOTAL FEDERAL REVENUE	939,167	876,402	(62,765)
8550	MANDATED COST REIMBURSEMENTS	115,913	112,822	(3,091)
8560	STATE LOTTERY REVENUE	654,990	620,802	(34,188)
8590	ALL OTHER STATE REVENUE	5,784,439	5,379,814	(404,625)
8300-8599	TOTAL STATE REVENUE	6,555,342	6,113,438	(441,904)
8631	SALE OF EQUIPMENT/SUPPLIES	4,120	3,460	(660)
8660	INTEREST EARNINGS	1,015,018	677,336	(337,682)
8675	TRANSPORTATION FEES FROM INDIVIDUALS	325,000	325,000	-
8677	INTERAGENCY SERVICES BETWEEN LEAS	24,231	24,231	-
8699	ALL OTHER LOCAL REVENUE	1,801,368	685,718	(1,115,650)
8783	ALL OTHER TRANSFERS FROM JPA	185,537	209,064	23,527
8791	SPECIAL EDUCATION SELPA	2,059,891	2,059,891	-
8600-8799	TOTAL OTHER LOCAL REVENUE	5,415,165	3,984,700	(1,430,465)
8010-8799	TOTAL REVENUES	\$88,685,000	\$89,895,000	\$1,210,000

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
1110	REGULAR TEACHER	23,404,227	23,934,010	529,783
1130	HOURLY TEACHER	677,561	717,723	40,162
1170	STIPENDS	539,658	485,171	(54,487)
1180	EXTRA DUTY TEACHER	58,988	58,988	-
1185	COACHES	112,725	113,725	1,000
1190	SUBSTITUTE	647,120	700,000	52,880
1205	COORDINATOR	288,743	288,743	-
1210	SCHOOL LIBRARIAN	336,018	336,018	-
1230	COUNSELOR	1,958,787	2,045,737	86,950
1240	PSYCHOLOGIST	720,536	724,969	4,433
1250	SPEECH SPECIALIST	243,032	245,164	2,132
1260	NURSE	345,175	352,304	7,129
1270	STIPENDS	13,598	13,598	-
1280	HOURLY PUPIL SUPPORT	42,175	42,175	-
1290	SUBSTITUTE	4,000	7,420	3,420
1310	SUPERINTENDENT	626,016	360,000	(266,016)
1320	ASSISTANT SUPERINTENDENT	603,195	603,195	-
1330	PRINCIPAL	983,306	990,907	7,601
1340	ASSISTANT PRINCIPAL	602,852	609,308	6,456
1350	DIRECTOR	763,893	763,893	-
1360	CERTIFICATED TECH LEAD	31,821	34,004	2,183
1370	SUPERVISOR & ADMIN - STIPENDS	9,122	9,122	-
1380	SUPERVISORS AND ADMINISTRATORS	192,709	192,709	-
1920	PROGRAM SPECIALIST-SPECIAL ED	167,007	170,964	3,957
1995	OTHER CERTIFICATED	543	750	207
1000	TOTAL CERTIFICATED SALARIES	33,372,807	33,800,597	427,790

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
2110	INSTRUCTIONAL AIDE	1,396,682	1,272,592	(124,090)
2115	INSTRUCTIONAL AIDE-SPECIAL ED	1,515,781	1,691,785	176,004
2125	ATHLETIC TRAINER	90,728	92,279	1,551
2140	COACH, CLASSIFIED AFTER SCHOOL	619,045	634,045	15,000
2145	INSTRUCTIONAL, CL (AFTER SCH)	10,000	10,000	-
2150	INSTRUCTIONAL EXTRA EARNINGS	73,035	39,628	(33,407)
2165	MUSIC PARAEDUCATOR	61,270	64,460	3,190
2170	CL INSTRUCTIONAL STIPENDS	1,000	1,748	748
2180	CL INSTRUCTIONAL OVERTIME	6,923	6,923	-
2190	CL INSTRUCTIONAL SUBSTITUTE	245,596	255,205	9,609
2210	MAINTENANCE	485,669	486,261	592
2215	CUSTODIAN	971,077	980,212	9,135
2220	DELIVERY DRIVER	59,132	59,132	-
2225	LIBRARY MEDIA	303,207	304,163	956
2230	HEALTH CLERK	236,284	245,890	9,606
2240	OCCUPATIONAL THERAPIST	132,585	132,585	-
2250	CLASSIFIED SUPPORT EXTRA EARNINGS	2,604	4,250	1,646
2255	OTHER PROFESSIONAL SUPPORT	18,462	30,000	11,538
2275	PLUMBER	88,360	106,031	17,671
2280	CLASSIFIED SUPPORT OVERTIME	150,035	125,045	(24,990)
2290	CLASSIFIED SUPPORT SUBSTITUTE	209,477	196,625	(12,852)
2305	ACTING SUPERINTENDENT	169,360	-	(169,360)
2310	ASSISTANT SUPERINTENDENT	157,355	301,597	144,242
2320	CLASSIFIED MANAGEMENT	557,837	557,837	-
2330	CONFIDENTIAL	807,007	807,007	-
2340	DIRECTOR	573,678	573,678	-
2380	SUPERVISION & ADMIN OVERTIME	37,355	25,000	(12,355)
2420	GENERAL ADMINISTRATION-CLASSIFIED	2,733,630	2,801,883	68,253

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
2450	CLASSIFIED EXTRA DUTY	13,213	13,213	-
2470	ADMINISTRATIVE STIPENDS	14,000	16,000	2,000
2480	CLERICAL & OFFICE OVERTIME	59,691	45,245	(14,446)
2490	CLERICAL SUBSTITUTE	33,584	26,873	(6,711)
2910	NOON DUTY SUPERVISORS	331,525	336,999	5,474
2920	JOB COACH-SPECIAL ED TECHNICIAN	30,410	30,410	-
2950	OTHER CLASSIFIED SALARIES	361,431	409,573	48,142
2955	OTHER CLASSIFIED-EXTRA EARNINGS	24,733	28,313	3,580
2960	STUDENT WORKER	13,111	15,000	1,889
2970	OTHER CLASSIFIED STIPENDS	199,980	163,470	(36,510)
2980	OTHER CLASS OVERTIME	17,608	10,500	(7,108)
2990	OTHER CLASSIFIED SUBS	41,355	25,000	(16,355)
2000	TOTAL CLASSIFIED SALARIES	12,853,815	12,926,457	72,642
3101	STRS,CERTIFICATED	9,132,734	9,375,703	242,969
3102	STRS,CLASSIFIED	148,000	154,014	6,014
3201	PERS,CERTIFICATED	104,807	116,824	12,017
3202	PERS,CLASSIFIED	2,850,652	2,842,872	(7,780)
3313	MEDICARE,CERTIFICATED	473,971	483,995	10,024
3314	MEDICARE,CLASSIFIED	197,076	185,188	(11,888)
3355	OASDI,CERTIFICATED	27,238	27,705	467
3356	OASDI,CLASSIFIED	743,549	738,783	(4,766)
3401	HEALTH & WELFARE, CERTIFICATED	4,122,015	3,827,418	(294,597)
3402	HEALTH & WELFARE,CLASSIFIED	1,377,985	1,672,582	294,597
3501	SUI,CERTIFICATED	17,916	18,307	391
3502	SUI,CLASSIFIED	10,987	11,200	213
3601	WORKERS'COMP,CERTIFICATED	357,485	369,001	11,516
3602	WORKERS'COMP,CLASSIFIED	139,502	139,857	355

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
3701	RETIREE BENEFITS,CERTIFICATED	130,000	130,000	-
3702	RETIREE BENEFITS,CLASSIFIED	135,000	135,000	-
3901	OTHER BENEFITS,CERTIFICATED	233,759	233,759	-
3902	OTHER BENEFITS,CLASSIFIED	182,799	182,799	-
3961	CASH IN-LIEU/EARLY RETIREMENT-CE	12,308	12,308	-
3962	CASH IN-LIEU/EARLY RETIREMENT-CL	60,833	60,833	-
3000	TOTAL EMPLOYEE BENEFITS	20,458,616	20,718,148	259,532
4100	TEXTBOOKS	26,418	300,000	273,582
4101	DIGITAL TEXTBOOK LICENSES	29,929	50,000	20,071
4210	LIBRARY BOOKS	40,643	35,000	(5,643)
4220	OTHER BOOKS	18,818	20,026	1,208
4310	MATERIALS & SUPPLIES-INSTRUCT	966,754	743,848	(222,906)
4312	COPIER PAPER	34,800	41,050	6,250
4315	SOFTWARE - INSTRUCTIONAL	-	2,000	2,000
4320	TECHNOLOGY SUPPLIES	428,712	481,188	52,476
4322	INK/PRINTER SUPPLIES	73,278	47,396	(25,882)
4325	REFRESHMENTS - NOT FOOD SERV	159,868	111,737	(48,131)
4330	TESTS/SCORING	128,583	130,686	2,103
4335	PAINT SUPPLIES	300	500	200
4340	GENERAL SUPPLIES-NON INSTRUCT	272,998	133,025	(139,973)
4355	COPIER SUPPLIES	3,000	3,048	48
4361	OTHER CUSTODIAL SUPPLIES	126,060	129,741	3,681
4362	MAINTENANCE SUPPLIES	202,079	235,495	33,416
4365	PUBLICATIONS & JOURNALS	-	727	727
4368	SUBSCRIPTIONS	-	3,350	3,350
4373	PLUMBING SUPPLIES	75,000	85,000	10,000
4375	FUEL FOR VEHICLES	17,210	18,000	790

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
4410	EQUIPMENT-NEW \$500-\$5000	386,431	190,237	(196,194)
4460	EQUIPMENT-COMPUTER \$500-\$5000	182,575	223,777	41,202
4462	PRINTERS \$500-\$5000	-	8,859	8,859
4000	TOTAL BOOKS AND SUPPLIES	3,173,456	2,994,690	(178,766)
5100	SUBAGREEMENTS FOR SERVICES	4,505,757	4,565,718	59,961
5210	MILEAGE REIMBURSEMENT	2,354	2,845	491
5220	TRAVEL & CONFERENCE	242,042	249,140	7,098
5240	RECRUITING	-	2,913	2,913
5258	OTHER TRAVEL EXP TAXABLE-CL	6,600	6,600	-
5259	OTHER TRAVEL EXP TAXABLE-CE	28,800	33,600	4,800
5298	TAXABLE MILEAGE-Classified	8,400	7,200	(1,200)
5299	TAXABLE MILEAGE-Certificated	39,038	35,925	(3,113)
5310	DUES & MEMBERSHIPS	87,216	93,828	6,612
5450	OTHER INSURANCE	525,744	500,800	(24,944)
5510	UTILITIES - GAS	37,195	43,560	6,365
5520	UTILITIES - ELECTRICITY	555,000	570,874	15,874
5530	UTILITIES - WATER	129,000	138,873	9,873
5540	UTILITIES - TRASH	68,168	70,159	1,991
5545	TREE TRIMMING	26,953	53,527	26,574
5550	PEST CONTROL	12,175	16,962	4,787
5555	SEWER FEES	65,430	75,086	9,656
5560	ALARM SERVICES	61,952	68,297	6,345
5580	POOL COSTS	80,000	80,000	-
5601	ASBESTOS	2,000	2,000	-
5604	FLOOR COVERING	105,013	-	(105,013)
5607	PAVING	82,441	-	(82,441)
5609	ROOFING	24,700	36,948	12,248

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
5610	CONTRACT SERVICES	175,515	212,679	37,164
5612	WALL SYSTEMS	14,295	6,500	(7,795)
5620	RENTAL EXPENSE	278,301	249,460	(28,841)
5630	TECHNOLOGY REPAIRS/MAINTENANCE	58,461	50,000	(8,461)
5635	NETWORK CABLING	30,722	15,500	(15,222)
5640	VEHICLE REPAIR	26,800	18,000	(8,800)
5650	COPIER MAINTENANCE FEE	54,062	51,794	(2,268)
5660	HVAC	96,000	75,000	(21,000)
5661	ELECTRICAL REPAIRS	79,726	3,179	(76,547)
5662	PLUMBING REPAIRS	62,365	50,000	(12,365)
5670	RISK MANAGEMENT	11,500	20,681	9,181
5675	PAINTING	237,710	250,000	12,290
5680	LANDSCAPE/IRRIGATION	432,397	455,000	22,603
5690	MISC REPAIR	44,246	52,062	7,816
5692	OTHER MAINTENANCE SERVICES	86,473	87,516	1,043
5695	HAZARDOUS MATERIALS	4,000	5,745	1,745
5760	CATERING - FOOD SERVICES	2,760	2,760	-
5805	ANNUAL SOFTWARE LICENSE FEE	1,311,244	1,366,404	55,160
5813	SUBSCRIPTIONS - ONLINE	4,883	7,286	2,403
5815	ADVERTISING	6,600	7,400	800
5820	BANKING AND MERCHANT FEES	45,548	47,150	1,602
5825	ADMIN FEE COUNTY TREASURER	2,500	2,500	-
5830	CONSULTANTS-INSTRUCTIONAL	411,151	421,815	10,664
5831	CONSULTANTS-OTHER	319,974	290,853	(29,121)
5832	CONSULTANTS-COMPUTER SERVICES	66,856	60,000	(6,856)
5835	LEGAL EXPENSE	535,000	535,000	-
5838	INSPECTION SERVICES	84,424	25,000	(59,424)
5840	AUDITS	58,000	52,675	(5,325)

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
5845	FINGER PRINTING	5,850	9,783	3,933
5850	REGULATORY FEES	3,400	3,400	-
5852	OTHER LOCAL AGENCY FEES	82,580	87,350	4,770
5855	CHARTER BUS-HOME TO SCHOOL	115,200	120,868	5,668
5860	MISC OUTSIDE VENDOR	710,911	383,675	(327,236)
5865	CHARTER BUS-ATHLETIC/FIELD TRIP	302,378	254,538	(47,840)
5870	OUTSIDE PRINTING	33,375	38,596	5,221
5875	TUITION	379,719	382,079	2,360
5877	PRESCHOOL TUITION	9,721	9,745	24
5878	PARENT REIMBURSEMENT (LEGAL)	655,475	661,620	6,145
5880	TRANSPORTATION-IN LIEU	5,000	10,000	5,000
5881	NPS TRANSPORTATION-IN LIEU	2,000	2,000	-
5886	PHYSICAL THERAPY	21,500	25,000	3,500
5888	VISION THERAPY	15,000	15,000	-
5889	OTHER THERAPY	99,130	148,195	49,065
5890	OTHER PROFESSIONAL SERVICES	101,585	109,625	8,040
5894	IBI SUPERVISION	76,280	83,000	6,720
5895	OUTSIDE ASSESSMENT FEES	51,335	6,300	(45,035)
5898	AB3632 ROOM & BOARD	291,785	295,000	3,215
5910	POSTAGE/DELIVERY	12,250	15,727	3,477
5920	TELEPHONE SERVICE	29,700	30,566	866
5930	MOBILE COMMUNICATIONS	32,000	32,000	-
5940	INTERNET CONNECTIVITY	186,650	186,650	-
5000	TOTAL SERVICES & OTHER OPERATING	14,460,315	13,987,531	(472,784)
6107	PAVING	37,196	155,512	118,316
6110	SITE IMPROVEMENT	240,592	113,002	(127,590)
6125	PLUMBING WORK - SITE WORK	88,801	106,388	17,587

General Fund Expenditure Detail by Object Code

Object Code	Description	2024-25 Estimated	2025-26 Budget	Difference
6203	ELECTRICAL	28,631	50,000	21,369
6204	FLOOR COVERING	42,000	190,672	148,672
6205	HVAC	-	95,921	95,921
6206	PAVING	55,000	75,000	20,000
6208	PAINTING	113,944	75,000	(38,944)
6210	BUILDING CAPITAL OUTLAY	-	59,000	59,000
6213	THEATRE LIGHTING	1,438,359	-	(1,438,359)
6230	BUILDING IMPROVEMENTS	20,000	399,308	379,308
6410	EQUIPMENT-NEW >\$5000	847,879	616,811	(231,068)
6460	COMPUTER EQUIPMENT>\$5000	117,000	117,000	-
6520	REPLACE NON-INSTRUCT EQUIPMENT	7,626	-	(7,626)
6000	TOTAL CAPITAL OUTLAY	3,037,028	2,053,614	(983,414)
7141	IAA-PAYMENTS TO SCHOOL DISTRICTS	600,295	630,295	30,000
7142	IAA-PAYMENTS TO COUNTY OFFICE	380,000	435,000	55,000
7350	TRANSFER INDIRECT COST IFT	(5,000)	(5,000)	-
7438	DEBT SERVICE INTEREST	1,140	754	(386)
7439	OTHER DEBT SERVICE PRINCIPLE	2,528	2,914	386
7000	TOTAL OTHER OUTGO	978,963	1,063,963	85,000
1000-7499	TOTAL EXPENDITURES	88,335,000	87,545,000	(790,000)
7612	IFT-TRANSFERS OUT TO SPECIAL RESERVE	2,100,000	13,100,000	11,000,000
7616	IFT-TRANSFERS OUT TO CAFETERIA	300,000	200,000	(100,000)
1000-7699	TOTAL EXPENDITURES + TRANSFERS OUT	\$90,735,000	\$100,845,000	\$10,110,000

General Fund Expenditures by Function

The following information reports expenditures by function. This method of classification indicates the overall purpose or objective of an expenditure. The function code is used in the District's financial reporting system to capture expenditures by the type of activities or services performed.

This chart depicts the various function (activity) classifications utilized in the process of educating students or organizing resources to educate students.



INSTRUCTION

Activities dealing directly with the interaction between teachers and students.



PUPIL SERVICES

Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, and transportation.



INSTRUCTIONAL RELATED SERVICES

These are services that provide administrative, technical, and logistical support to facilitate and enhance instruction.



PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and state of repair.



GENERAL ADMINISTRATION

Activities concerned with establishing policy and overall general administration of the district.



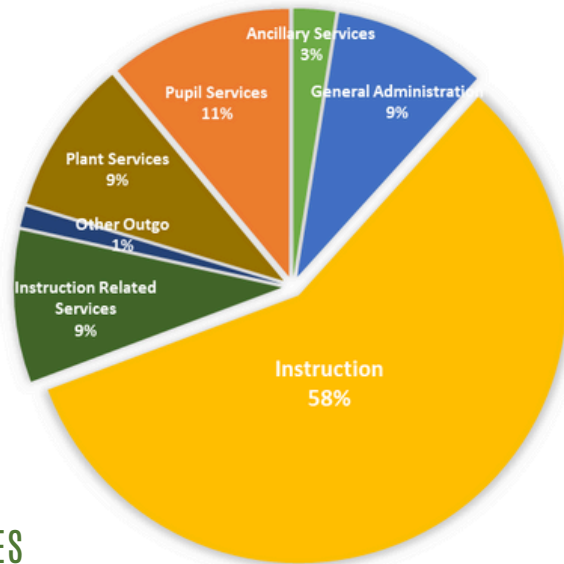
OTHER OUTGO

Expenditures for tuition, interagency agreements, and pass-through payments to other educational agencies.



ANCILLARY SERVICES

School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment.

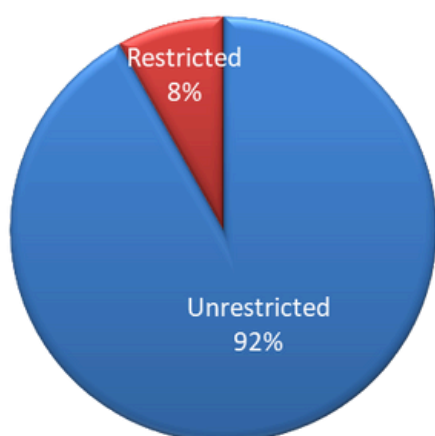


Unrestricted and Restricted Funds

Conversations about a district's budget are usually about the Combined General Fund, and it's easy to miss that the overall budget is actually a set of smaller, purpose-driven accounts. LBUSD has a Combined General Fund which is essentially an account where revenue is received from a variety of sources. The district's Combined General Fund includes both Unrestricted Funding and Restricted Funding.

Restricted funds are monies received by the district that are categorical in nature. For instance, they can only be used for the purposes earmarked by the funding agency. The state and federal governments provide such funding for many special programs and grants. Restricted funds like Special Education, Title I, and the Career Technical Education Incentive Grant may only be used for the purpose intended and typically require additional reporting.

Unrestricted funds are monies received that are not restricted in their use. This revenue is available for the District's general and discretionary needs. General needs include certificated and classified salaries, employee benefits, books, instructional materials, and other activities that are necessary to maintain the operation of and continuity of educational services.



Federal Revenue	\$ 876,402
State Revenue	\$4,339,854
Other Local Revenue	\$2,084,122
Total Restricted	\$7,300,378
LCFF Sources/Property Tax	\$78,920,460
State Revenue	\$ 1,773,584
Other Local Revenue	\$ 1,900,578
Total Unrestricted	\$82,594,622
TOTAL REVENUE	\$89,895,000

Most of the District's General Fund of Unrestricted Revenue is generated from property taxes. Only a small percentage of unrestricted funds are derived from state apportionments and local income sources. ***In total, 92% of the revenue in the Combined General Fund is considered unrestricted.***

Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as restricted.

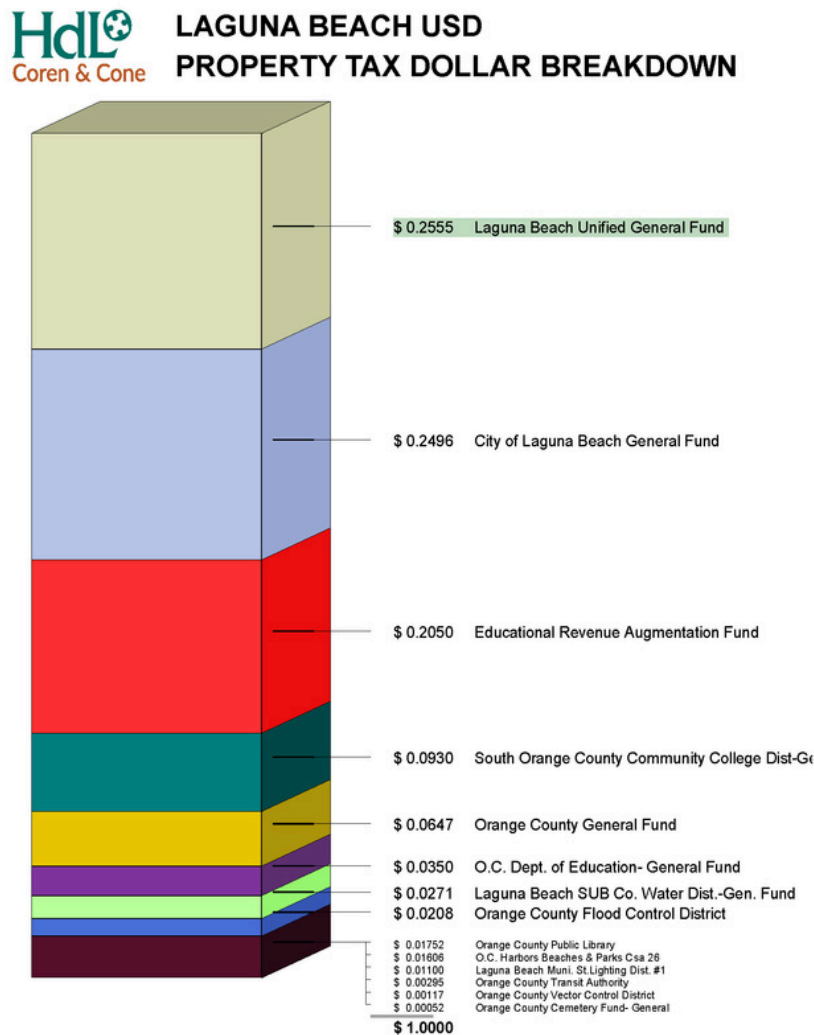
Major State and Local Factors

Property tax is a tax imposed on the value of real property, such as land and buildings, and recognized as “secured” property tax.

Personal business property, such as furniture, equipment, inventory, and planes are classified as “unsecured” property tax. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts, and special districts.

The District’s projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Community Funded District.

Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach. One percent is the basic tax levy. Laguna Beach schools receive approximately **25 ¢ share of each tax dollar** collected.



ATI (Annual Tax Increment) Ratios for Tax Rate Area 05003, Excluding Redevelopment Factors & Additional Debt Service
Data Source: Orange County Assessor 2024/25 Annual Tax Increment Tables
This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

Major State and Local Factors

Real Estate Trends

Property tax revenue is the primary source of funding for Laguna Beach Unified School District, and local real estate trends have a significant impact on year-to-year growth. In 2024, interest rates remained high, which slowed down the housing market in many areas. However, the District saw a 12.7 percent increase in home sales compared to the prior year, with 39 more property transactions. Even though the median home price declined slightly by 1.02 percent, the total value added from these sales still contributed positively to the property tax base—nearly \$589 million in new assessed value.

Three key factors drive changes in property tax revenue:

- Proposition 13 CPI adjustment (2 percent annually),
- Property sales that trigger reassessments at higher market values, and
- New construction, which adds value to the tax base when completed.

Based on current data, the District's baseline property tax revenue is forecast to grow by 3.98 percent in 2025–26. If a modest estimate for new construction is included, growth could reach 4.10 percent, or as high as 4.22 percent if construction matches historical averages.

Overall, the forecast reflects cautious optimism: while home prices have cooled slightly, total value from sales and new construction continues to support steady revenue growth.

State and Federal Economic Trends

While local revenues remain stable, the broader state economic outlook has become increasingly uncertain. According to the Legislative Analyst's Office (LAO), California's economy has been slowing for the past two years, with no job growth reported so far in 2025 and a continued decline in consumer spending. Although state income tax collections are nearly 20 percent higher than they were two years ago, this increase is largely attributed to stock market gains, an inherently volatile and unreliable long-term revenue source.

At the federal level, recent policy shifts have added to economic pressure, driving up costs for both consumers and businesses. The LAO warns that this ongoing uncertainty could limit the state's ability to sustain or expand funding commitments, particularly if major revenue streams begin to weaken. Additionally, the financial impact of recent wildfires in regions such as the Palisades is still unfolding, but early indications suggest they may contribute to broader fiscal stress in affected areas.

Given these conditions, the District is keeping a close eye on both local property trends and broader economic shifts across the state to ensure our financial decisions remain thoughtful and well-informed.

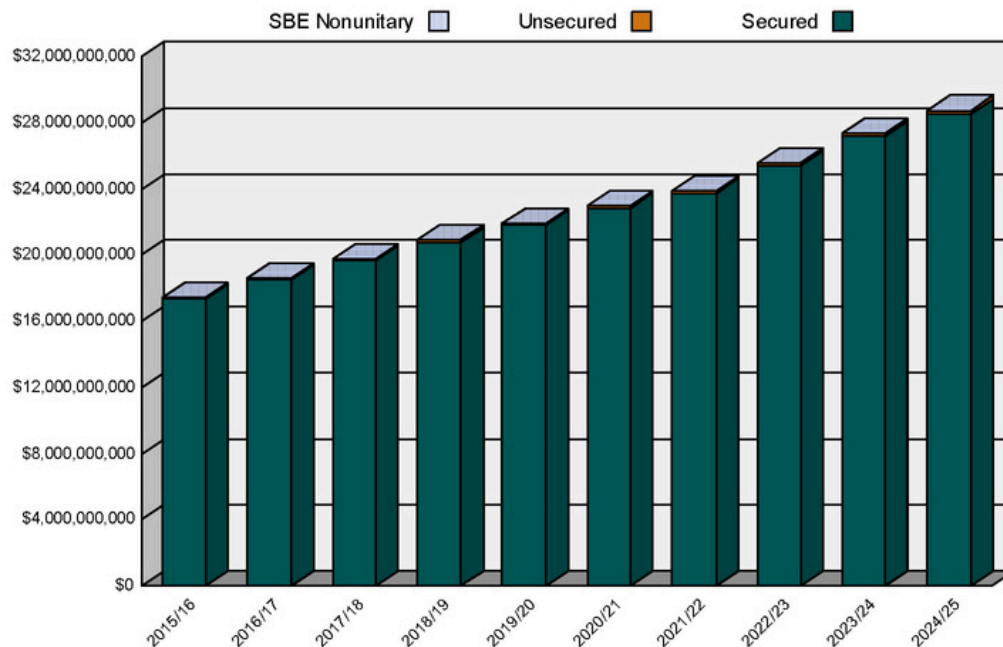
Major State and Local Factors

Net Taxable Assessed Value History

Because assessed valuation is the basis of the computation of tax revenue, the reported growth in assessed valuation will be somewhat indicative of the growth in property tax revenue. In the past ten years, the average growth in assessed values has been 5.7 percent.

LAGUNA BEACH USD NET TAXABLE ASSESSED VALUE HISTORY 2015/16 - 2024/25 Taxable Property Values

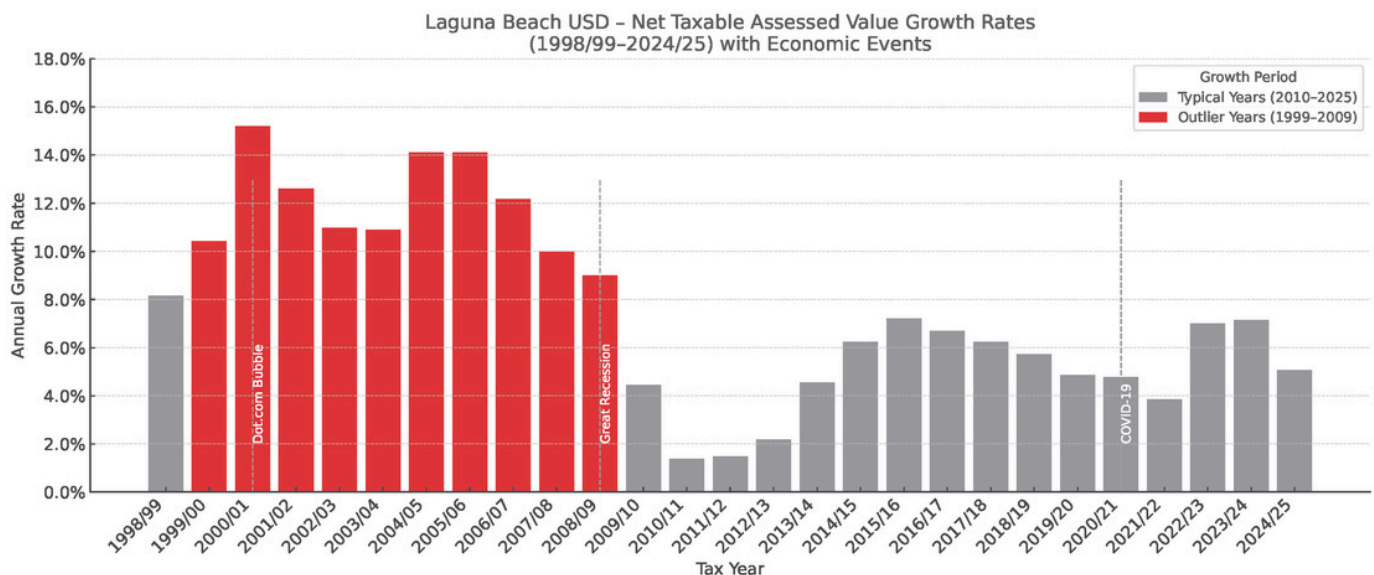
Lien Year	Secured	Unsecured	SBE Nonunitary	Net Total AV	% Change
2015/16	\$17,331,870,166	\$120,521,682	\$0	17,452,391,848	
2016/17	\$18,500,130,092	\$121,180,564	\$0	18,621,310,656	6.70%
2017/18	\$19,653,797,858	\$129,192,635	\$0	19,782,990,493	6.24%
2018/19	\$20,782,738,472	\$134,710,890	\$0	20,917,449,362	5.73%
2019/20	\$21,783,393,656	\$148,568,142	\$0	21,931,961,798	4.85%
2020/21	\$22,853,112,616	\$126,258,587	\$0	22,979,371,203	4.78%
2021/22	\$23,740,534,223	\$124,929,500	\$0	23,865,463,723	3.86%
2022/23	\$25,392,534,926	\$144,142,768	\$0	25,536,677,694	7.00%
2023/24	\$27,176,323,933	\$183,334,714	\$0	27,359,658,647	7.14%
2024/25	\$28,566,516,839	\$179,559,099	\$0	28,746,075,938	5.07%
Annual Growth Rate %					5.70%



Major State and Local Factors

Understanding the Past to Forecast the Future

Over the past 30 years, Laguna Beach has experienced periods of both extraordinary growth and downward market pressure. The early 2000s and mid-2000s, marked by the tech boom and housing bubble, respectively, delivered eight consecutive years of double-digit growth in assessed valuation at a pace not seen since. Even during 2007–08 and 2008–09, when much of the country was entering the Great Recession, Laguna Beach posted growth rates above 9 percent. These ten years stand out as outliers in the district's assessed valuation history and are critical to understand in the context of long-term planning. Over the past 16 years, growth has continued but at a more moderate and sustainable rate.



Each year brings different market conditions that can impact the bottom line, ranging from high interest rates, fewer property sales, or broader economic events like recessions or pandemics. The 2020–21 fiscal year, for example, reflects the onset of the pandemic, which brought uncertainty across markets. Still, Laguna Beach property values remained resilient, continuing to post steady growth, buoyed by low interest rates and strong demand for coastal housing.

The chart highlights three pivotal moments: the Dot.com Bubble, the Great Recession, and the COVID-19 pandemic. These economic events, while disruptive nationally, had varying local impacts. The chart illustrates that Laguna Beach's property tax base is not immune to macroeconomic forces, but it has consistently demonstrated resilience, especially when compared to more volatile inland regions.

Understanding these historical patterns is essential for fiscal planning. By identifying periods of exceptional growth and those of constrained revenue, the district can better forecast future revenues, maintain long-term fiscal stability, and make informed decisions.

Major State and Local Factors

Pension Costs

School districts across California continue to allocate a significant portion of their budgets to pension obligations, reflecting the ongoing responsibility to fund long-term retirement benefits for both certificated and classified employees.

CalSTRS Contribution Rate

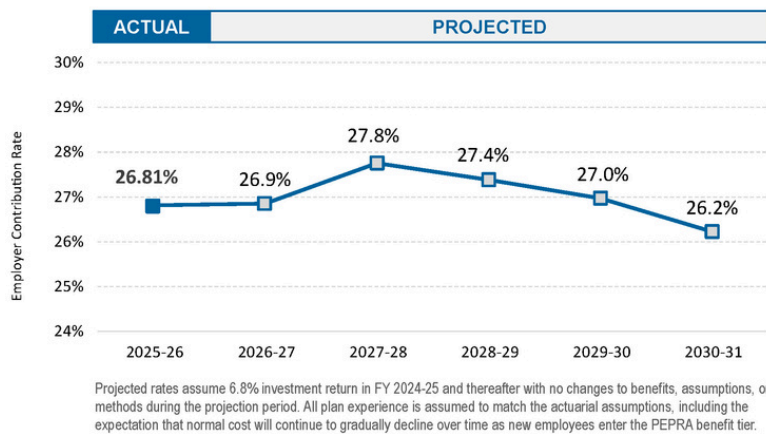
For 2025–26, the California State Teachers’ Retirement System (CalSTRS) Board voted to maintain the employer contribution rate at **19.10 percent**, unchanged from 2024–25. This decision, based on the June 30, 2024, actuarial valuation, reflects a commitment to long-term stability and continued progress in improving the system’s funded status. Keeping the rate steady is intended to reduce the likelihood of future increases, especially as districts face ongoing budget constraints.

CalPERS Contribution Rate

The California Public Employees’ Retirement System (CalPERS) Board approved a 2025–26 employer contribution rate of **26.81 percent** for the Schools Pool, down slightly from 27.05 percent in 2024–25. This modest decrease is attributed to a 9.5 percent investment return in 2023–24 and a larger-than-expected increase in reported payroll, which helped offset rising cost pressures.

The following out-year projections for CalPERS employer rates show a gradual decline, assuming stable investment returns and continued hiring into the PEPRA tier.* These projections are helpful for multi-year financial planning but remain subject to change based on future actuarial experience.

Projected Employer Contribution Rate



* PEPRA (Public Employees' Pension Reform Act) applies to members hired on or after January 1, 2013, and establishes a separate benefit tier with cost-sharing requirements.

Multi-Year Projections

Multi-Year Projections (MYPs) are required under Assembly Bills 1200 and 2756 to ensure that school districts can demonstrate long-term fiscal solvency. Unlike forecasts, which predict future events, MYPs are based on the mathematical outcomes of current budget decisions using a defined set of assumptions. As key variables such as enrollment, funding levels, or cost trends change over time, projections are expected to adjust accordingly. MYPs serve as a vital tool for strategic planning, enabling district leadership to assess the long-term impact of today's decisions and plan responsibly for the future.

The State of California requires districts to include projections for the current year plus two subsequent fiscal years as part of the budget submission. This multi-year perspective supports better planning around critical financial factors, such as the expiration of one-time grant revenues, deferred expenditures, and anticipated increases in employee compensation or operating costs.

The following MYP confirms that the District is positioned to maintain its required reserves, meet all financial obligations, and sustain operations effectively under its current budget plan.

GENERAL FUND					
	2023-24 Actuals	2024-25 Estimated	2025-26 Budget	2026-27 Projected	2027-28 Projected
<u>Revenues by Source</u>					
Property Taxes/LCFF/EPA	72,300,324	75,775,326	78,920,460	81,640,564	85,219,312
Federal Revenue	996,227	939,167	876,402	876,402	876,402
State Revenue	6,603,931	6,555,342	6,113,438	6,210,039	6,329,821
Local Revenue	5,750,039	5,415,165	3,984,700	3,874,995	3,672,465
Total Revenues	85,650,521	88,685,000	89,895,000	92,602,000	96,098,000
<u>Expenditures by Object Code</u>					
Certificated Salaries	31,460,435	33,372,807	33,800,597	34,384,717	34,841,304
Classsified Salaries	11,932,747	12,853,815	12,926,457	12,948,266	12,995,517
Employee Benefits	19,304,075	20,458,616	20,718,148	20,997,422	20,977,939
Books and Supplies	2,768,681	3,173,456	2,994,690	3,119,429	2,641,026
Contracted Services	14,085,294	14,460,315	13,987,531	14,511,230	15,300,435
Capital Outlay	1,737,751	3,037,028	2,053,614	986,973	1,281,484
Other Outgo/Indirect Costs	514,160	978,963	1,063,963	1,063,963	1,060,295
Other Financing Sources/Uses	1,994,806	2,400,000	13,300,000	3,700,000	4,300,000
Total Expenditures	83,797,949	90,735,000	100,845,000	91,712,000	93,398,000
Beginning Fund Balance:	23,755,578	25,608,150	23,558,150	12,608,150	13,498,150
Ending Fund Balance	25,608,150	23,558,150	12,608,150	13,498,150	16,198,150

Other Funds

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

The California Department of Education (CDE) has authorized five broad categories of funds each offering various detailed funds within them. The broad categories of funds are as follows:

GENERAL FUND

The chief operating fund of all school districts. It is used to account for the ordinary operations of the district.

CAPITAL PROJECT FUNDS

Used to account for the acquisition and/or construction of capital facilities by the District.

PROPRIETARY FUNDS

Include Enterprise Funds and Internal Service Funds.

SPECIAL REVENUE FUNDS

Used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.

FIDUCIARY FUNDS

Used to account for assets held in a trustee or agent capacity for others that cannot be used to support the district's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Child Development, Cafeteria Fund, Capital Facility Funds, and Special Reserve Funds. Each of these programs is accounted for as an independent entity and separate from other programs and funds. A brief description of the activities and budget for each of the other funds are on the succeeding pages.

11 Adult Education

12 Child Development

13 Cafeteria

17 Special Reserve Fund for Other Than Capital Outlay

25 Capital Facilities (Developer Fees)

40 Special Reserve for Capital Outlay Projects

Adult Education (Fund 11)

Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

Funding

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs).

Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 11	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	36,478	20,878	-	-	-
Total Revenues	138,889	137,881	137,393	137,352	137,031
Transfers In	-	-	-	-	-
Total Expenditures	154,489	158,759	137,393	137,352	137,031
Transfers Out	-	-	-	-	-
Net Change in Fund Balance	(15,600)	(20,878)	-	-	-
Ending Fund Balance	20,878	-	-	-	-

Child Development (Fund 12)

Fund Description

The Child Development Fund is a dedicated fund established to manage the revenues and expenditures related to the operation of child development programs. All funds received by the school district for child development services, as stipulated under the Child Care and Development Services Act (Education Code Section 8200 et seq), are deposited into this fund. The expenses for maintaining and operating these services are paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

Program Description

Now entering its second year, Laguna Beach Preschool continues to support the district's whole-child approach by offering a welcoming, play-based environment where early learners build the developmental and pre-academic skills needed for a smooth transition into elementary school.

Located on the El Morro Elementary School campus, the full-day, tuition-based program serves children ages 2.9 to 4 years old and follows the district calendar. In its first year, the preschool reached full enrollment and quickly became a valued offering within the community.

Funding

For 2025–26, Laguna Beach Preschool and the TK Extended Day Program are projected to generate a total of \$624,500 in revenue. The primary funding source is parent fees, supplemented by state funding, including Proposition 10 funds administered by First 5 Orange County, which support school readiness and family engagement, and the Early Intervention Preschool Grant, which supports inclusive services for preschool-aged children with exceptional needs.

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 12	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	-	17,542	50,000	27,000	10,000
Total Revenues	17,542	566,726	624,500	644,000	665,000
Transfers In	-	-	-	-	-
Total Expenditures	-	534,268	647,500	661,000	670,000
Transfers Out	-	-	-	-	-
Net Change in Fund Balance	17,542	32,458	(23,000)	(17,000)	(5,000)
Ending Fund Balance	17,542	50,000	27,000	10,000	5,000

Cafeteria (Fund 13)

Fund Description

The Cafeteria Fund accumulates financial transactions associated with the district's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack, and lunch programs in the district's schools, catering services for district meetings and other activities, and vending machine operations.

Program Description

The purpose of the nutrition services program is to provide nutritious attractive meals to the students. All food and beverages sold or served at schools must meet state and federal requirements which are based on the USDA Dietary Guidelines.

Funding

In Fiscal Year 2022–23, California became the first state to implement a Universal Meals Program, ensuring that all public school students have access to free breakfast and lunch each school day. This initiative builds upon the federal National School Lunch Program (NSLP) and School Breakfast Program (SBP), eliminating cost barriers and supporting student wellness and academic success.

Laguna Beach Unified School District participates in the Universal Meals Program by offering nutritious breakfast and lunch to all students, regardless of income eligibility. The program aims to increase access to healthy meals, reduce food insecurity, and enhance student readiness to learn.

Program revenues are primarily derived from federal and state meal reimbursements, with additional income from adult meal sales and occasional catering events. These funds support the cost of food, staffing, equipment, and compliance with state and federal nutrition guidelines.

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 13	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	405,258	222,387	238,574	224,172	224,559
Total Revenues	1,198,958	1,225,585	1,283,866	1,297,731	1,310,494
Transfers In	-	300,000	200,000	200,000	200,000
Total Expenditures	1,381,829	1,509,398	1,498,268	1,497,344	1,540,039
Transfers Out	-	-	-	-	-
Net Change in Fund Balance	(182,871)	16,187	(14,402)	387	(29,545)
Ending Fund Balance	222,387	238,574	224,172	224,559	195,014

Special Reserve for Other Than Capital Outlay Projects (Fund 17)

Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17) is authorized under Education Code Section 42840 and is used to accumulate funds for general operating purposes other than capital outlay. This fund allows the district to set aside resources for future needs, providing financial stability and flexibility in support of long-term planning.

Per Education Code Section 42842, amounts in Fund 17 must be formally transferred to the General Fund or another appropriate fund before expenditures can occur. This ensures proper oversight and compliance with state accounting requirements. For purposes of the audited financial statements, Fund 17 may be reported either separately or combined with the General Fund, depending on the structure of the district's financial reporting.

A reserve for the Community Funded Differential is established to reflect the difference between annual property tax revenue and the Local Control Funding Formula (LCFF) target. This reserve is maintained to preserve funding stability in basic aid status and to support continuity of programs and services in the event of revenue fluctuations or changes in state funding formulas.

The Special Reserve Fund for Other Than Capital Outlay Projects budget is as follows:

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 17	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	20,202,535	21,742,076	22,642,011	23,275,521	23,803,446
Total Revenues	1,039,541	899,935	633,510	527,925	250,000
Transfers In	500,000	-	-	-	1,000,000
Total Expenditures	-	-	-	-	-
Transfers Out	-	-	-	-	-
Net Change in Fund Balance	1,539,541	899,935	633,510	527,925	1,250,000
Ending Fund Balance	21,742,076	22,642,011	23,275,521	23,803,446	25,053,446

Capital Facilities (Fund 25)

Fund Description

The Capital Facilities Fund (Fund 25) is used to account for revenues collected as mitigation fees from developers, property owners, or other entities as a condition of approving new development or additions to existing property. These fees are authorized under Education Code Section 17620 and Government Code Sections 65995–65998, and may also be established through local government ordinances or private agreements. All funds in this account are restricted and must be used for the construction, reconstruction, or expansion of school facilities to accommodate enrollment growth resulting from new development.

Program Description

This fund supports capital outlay projects required due to the impact of new residential and commercial development within the district's boundaries. Expenditures are restricted to purposes aligned with developer fee statutes and may include planning, site acquisition, construction, reconstruction, and modernization of facilities needed to serve additional students generated by development. Funds may not be used for routine maintenance or general operating costs.

Funding

Developer fee rates have remained unchanged since 2001 and are currently set at \$2.05 per square foot for qualifying residential construction and \$0.33 per square foot for commercial construction. Projects under 500 square feet are exempt from fee collection, in accordance with Education Code provisions.

The district does not currently project any large-scale developments, and as such, fee revenue projections are conservative. Interest income is estimated based on the average fund balance and anticipated investment yields over the next twelve months.

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 25	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	184,899	305,675	3,000	3,000	3,000
Total Revenues	201,925	124,245	126,355	123,690	118,710
Transfers In	-	-	-	-	-
Total Expenditures	81,149	426,920	126,355	123,690	-
Transfers Out	-	-	-	-	-
Net Change in Fund Balance	120,776	(302,675)	-	-	118,710
Ending Fund Balance	305,675	3,000	3,000	3,000	121,710

Special Reserve for Capital Outlay Projects (Fund 40)

Fund Description

The Special Reserve Fund for Capital Outlay Projects (Fund 40) is used to accumulate monies for capital outlay purposes not otherwise restricted to other capital project funds (such as Funds 21, 25, 30, 35, or 49), in accordance with Education Code Section 42840. Revenues deposited into this fund may include transfers from the General Fund, interest earnings, and proceeds from the sale or lease-with-option-to-purchase of real property (Ed Code § 17462). Rentals or leases of district property may also be deposited into this fund when specifically authorized by the Governing Board (Ed Code § 41003).

All expenditures from Fund 40 must be for capital outlay, with proceeds from property transactions also allowable for maintenance and renovation of school sites. The District maintains the following sub-funds within Fund 40 to account for designated reserves:

- **Sub-fund 4040** – Facility Repair and Replacement Program (FRRP): Supports long-term maintenance and lifecycle replacement of building systems based on facility needs.
- **Sub-fund 4041** – Vista Aliso Property Reserve: Established in connection with the District’s repurchase agreement related to the Vista Aliso property.
- **Sub-fund 4042** – Capital Improvement Plan (CIP) Reserve: Designated for facility enhancements that go beyond core maintenance needs.

Program Description

Fund 40 supports the District’s long-term facility goals through the implementation of the Ten-Year Facilities Master Plan (FMP). Projects supported by Fund 40 typically include major infrastructure upgrades, modernization of learning environments, HVAC systems, roofing, and other investments that extend the useful life of district facilities. The CIP Reserve (Sub-fund 4042) is specifically focused on enhancing facilities to support enrollment growth and evolving instructional programs, while maintaining flexibility to respond to emerging capital needs.

Funding

Fund 40 is funded through a combination of General Fund transfers, interest earnings, and authorized revenue from the sale or lease of real property. The fund does not rely on bond proceeds or developer fees, and instead provides a flexible, locally controlled source of funding for strategic capital investments.

Special Reserve for Capital Outlay Projects (Fund 40)

The three budgets within Fund 40 are:

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 40 FRRP	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	926,549	418,363	-	103,670	1,058,815
Total Revenues	87,417	64,400	55,915	55,145	51,930
Transfers In	900,000	900,000	900,000	900,000	900,000
Total Expenditures	1,495,603	1,382,763	852,245	-	280,000
Transfers Out	-	-	-	-	-
Net Change in Fund Balance	(508,186)	(418,363)	103,670	955,145	671,930
Ending Fund Balance	418,363	-	103,670	1,058,815	1,730,745

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 41 Aliso	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	4,513,388	4,230,013	4,408,103	4,517,248	250,000
Total Revenues	216,625	178,090	109,145	32,752	750
Transfers In	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Transfers Out	500,000	-	-	4,300,000	-
Net Change in Fund Balance	(283,375)	178,090	109,145	(4,267,248)	750
Ending Fund Balance	4,230,013	4,408,103	4,517,248	250,000	250,750

	2023-24	2024-25	2025-26	2026-27	2027-28
Fund 42 CIP	Actuals	Estimated	Budget	Projected	Projected
Beginning Fund Balance	2,671,166	4,559,913	3,812,153	7,742,620	301,875
Total Revenues	1,801,443	185,000	201,185	126,445	18,860
Transfers In	1,200,000	1,200,000	12,200,000	6,900,000	2,200,000
Total Expenditures	1,112,696	2,132,760	8,470,718	14,467,190	2,055,300
Transfers Out	-	-	-	-	-
Net Change in Fund Balance	1,888,747	(747,760)	3,930,467	(7,440,745)	163,560
Ending Fund Balance	4,559,913	3,812,153	7,742,620	301,875	465,435

All Funds Summary

The table below shows all of the District's funds, including the General Fund, special revenue funds, and capital project funds. Each fund serves a specific purpose and follows state and federal guidelines. This summary helps provide a clear picture of how the District manages its resources across different areas.

	General	Adult Education	Child Development	Cafeteria	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Aliso Property Reserve	Capital Improvement (CIP)	All Funds
	01	11	12	13	17	25	40 Special Reserves-Facilities			
	0101	1111	1212	1313	1717	2525	4040	4041	4042	
Revenue										
Property Taxes/LCFF/EPA	78,920,460	-	-	-	-	-	-	-	-	78,920,460
Federal Revenue	876,402	-	-	290,298	-	-	-	-	-	1,166,700
State Revenue	6,113,438	136,381	124,921	945,393	-	-	-	-	-	7,320,133
Local Revenue	3,984,700	1,012	499,579	48,175	633,510	126,355	55,915	109,145	201,185	5,659,576
Total Revenue	89,895,000	137,393	624,500	1,283,866	633,510	126,355	55,915	109,145	201,185	93,066,869
Expenditures										
Certificated Salaries	33,800,597	37,193	-	-	-	-	-	-	-	33,837,790
Classified Salaries	12,926,457	-	415,505	600,108	-	-	-	-	-	13,942,070
Employee Benefits	20,718,148	8,073	208,922	208,524	-	-	-	-	-	21,143,667
Books and Supplies	2,994,690	-	14,485	434,854	-	-	-	-	-	3,444,029
Contracted Services	13,987,531	87,127	8,588	254,782	-	-	98,000	-	-	14,436,028
Capital Outlay	2,053,614	-	-	-	-	126,355	754,245	-	8,470,718	11,404,932
Other Outgo/Indirect Costs	1,063,963	5,000	-	-	-	-	-	-	-	1,068,963
Total Expenditures	87,545,000	137,393	647,500	1,498,268	-	126,355	852,245	-	8,470,718	99,277,479
Revenue less Expenditures	2,350,000	-	(23,000)	(214,402)	633,510	-	(796,330)	109,145	(8,269,533)	(6,210,610)
Other Financing Sources										
Interfund Transfers IN	-	-	-	200,000	-	-	900,000	-	12,200,000	13,300,000
Interfund Transfers OUT	(13,300,000)	-	-	-	-	-	-	-	-	(13,300,000)
Total Net Transfers	(13,300,000)	-	-	200,000	-	-	900,000	-	12,200,000	-
Net Change in Fund Balance	(10,950,000)	-	(23,000)	(14,402)	633,510	-	103,670	109,145	3,930,467	(6,210,610)
Beginning Fund Balance	23,558,150	-	50,000	238,574	22,642,011	3,000	-	4,408,103	3,812,153	54,711,991
Ending Fund Balance	12,608,150	-	27,000	224,172	23,275,521	3,000	103,670	4,517,248	7,742,620	48,501,381
Reserves										
Nonspendable	50,000	-	-	17,574	-	-	-	-	-	67,574
Restricted	4,695,058	-	27,000	206,598	-	3,000	-	-	-	4,931,656
Committed	593,593	-	-	-	23,275,521	-	103,670	4,517,248	7,742,620	36,232,652
Assigned	2,219,499	-	-	-	-	-	-	-	-	2,219,499
Unassigned	5,050,000	-	-	-	-	-	-	-	-	5,050,000
Total Reserves	12,608,150	-	27,000	224,172	23,275,521	3,000	103,670	4,517,248	7,742,620	48,501,381



Informational Section

Multi-Year Financial Assumptions

Financial Planning Factors

The annual budget incorporates economic and financial assumptions that reflect the best information then available. Such assumptions are updated during the budget process, but actual economic and financial conditions may differ materially from those assumed. The annual budget may be modified during the course of the fiscal year to reflect updated economic and financial information. Financial planning factors were gathered from various credible sources along with the common guidance from the Orange Department of Education and School Services of California.

Current law requires a school district to prepare a budget detailing estimated revenues and projected expenditures for the upcoming fiscal year using the state-adopted Criteria and Standards.

Key planning factors that were incorporated into the preparation of this budget include the following:

LCFF Planning Factors						
Factor	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF Revenue Sources By Object Code						
Revenue Source						
State Aid (Object Code 8011)	\$548,204	\$ 548,204	\$548,204	\$548,204	\$548,204	\$548,204
EPA (Object 8012)	\$498,568	\$ 469,764	\$449,862	\$443,228	\$436,138	\$429,782
Property Taxes (Object 8021 to 8096)	\$71,253,549	\$74,757,358	\$77,922,394	\$80,649,132	\$84,234,970	\$88,107,000
Total LCFF Sources/Property Tax:	\$72,300,321	\$75,775,326	\$78,920,460	\$81,640,564	\$85,219,312	\$89,084,986
		4.81%	4.15%	3.45%	4.38%	4.54%

OTHER PLANNING FACTORS						
Factors	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
California CPI	3.46%	3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	\$211	\$191	\$191	\$191	\$191
	Restricted per ADA	\$102	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$37.81	\$38.21	\$39.09	\$40.27	\$41.65
	Grades 9-12 per ADA	\$72.84	\$73.62	\$75.31	\$77.58	\$80.23
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.68%	27.05%	26.81%	26.90%	27.80%	27.40%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
OASDI	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Unemployment Insurance Rate	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Workers' Compensation Insurance Rate	1.106%	1.003%	1.106%	1.106%	1.106%	1.106%

RESERVE FOR ONGOING & MAJOR MAINTENANCE/RESTRICTED MAINTENANCE ACCOUNT (OMMA/RMA)	
3%	State Minimum Reserve Level Requirements
1%	Local Requirement under Resolution No. 00-02
4%	Total Reserve Requirement

RESERVE FOR ECONOMIC UNCERTAINTIES	
3%	State Minimum Reserve Level Requirements
2%	Local Requirement under Policy 3101: Financial Reserves
5%	Total Reserve Requirement

State-Required Financial Reports

Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for the development of a model accounting and budget structure.

The Standardized Account Code Structure (SACS) Web financial reporting system facilitates the preparation of budget, interim, and unaudited actuals reporting period data and reports that are submitted to oversight agencies and the California Department of Education (CDE).

School districts, county offices of education, and certain joint powers agencies (JPAs) use a chart of accounts that corresponds to the standardized account code structure (SACS). This is an account string containing various coded fields. The fields are used in combination to classify revenues, expenditures, and balance sheet accounts to determine and report the entity's financial position and results of operations. For each field, there is a defined set of accounts necessary to group transactions according to the classification designated for that field.

The standardized structure has been developed to accomplish the following objectives:

- Establish a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability.
- Reduce the administrative burden on school districts in preparing required financial reports.
- Meet federal compliance guidelines and increase the opportunities for California to receive federal funding for education programs.
- Ensure that school districts and county offices of education comply with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Create a logical framework that can be used to determine where education funds come from and how they are used.
- Provide better information for use by administrators, parents, board members, legislators, and others interested in school finance.

The reports submitted in this section are in the required SACS format.

			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	75,775,326.00	0.00	75,775,326.00	78,920,460.00	0.00	78,920,460.00	4.2%
2) Federal Revenue		8100-8299	0.00	939,167.00	939,167.00	0.00	876,402.00	876,402.00	-6.7%
3) Other State Revenue		8300-8599	1,790,946.00	4,764,396.00	6,555,342.00	1,773,584.00	4,339,854.00	6,113,438.00	-6.7%
4) Other Local Revenue		8600-8799	3,076,499.00	2,338,666.00	5,415,165.00	1,900,578.00	2,084,122.00	3,984,700.00	-26.4%
5) TOTAL, REVENUES			80,642,771.00	8,042,229.00	88,685,000.00	82,594,622.00	7,300,378.00	89,895,000.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	29,242,637.00	4,130,170.00	33,372,807.00	29,744,426.00	4,056,171.00	33,800,597.00	1.3%
2) Classified Salaries		2000-2999	9,787,636.00	3,066,179.00	12,853,815.00	9,677,251.00	3,249,206.00	12,926,457.00	0.6%
3) Employee Benefits		3000-3999	14,689,242.00	5,769,374.00	20,458,616.00	14,937,153.00	5,780,995.00	20,718,148.00	1.3%
4) Books and Supplies		4000-4999	2,220,608.00	952,848.00	3,173,456.00	2,249,627.00	745,063.00	2,994,690.00	-5.6%
5) Services and Other Operating Expenditures		5000-5999	9,599,485.00	4,860,830.00	14,460,315.00	9,434,694.00	4,552,837.00	13,987,531.00	-3.3%
6) Capital Outlay		6000-6999	617,087.00	2,419,941.00	3,037,028.00	943,439.00	1,110,175.00	2,053,614.00	-32.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	103,668.00	880,295.00	983,963.00	158,668.00	910,295.00	1,068,963.00	8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(24,473.00)	19,473.00	(5,000.00)	(7,140.00)	2,140.00	(5,000.00)	0.0%
9) TOTAL, EXPENDITURES			66,235,890.00	22,099,110.00	88,335,000.00	67,138,118.00	20,406,882.00	87,545,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,406,881.00	(14,056,881.00)	350,000.00	15,456,504.00	(13,106,504.00)	2,350,000.00	571.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,400,000.00	0.00	2,400,000.00	13,300,000.00	0.00	13,300,000.00	454.2%
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	(12,775,603.00)	12,775,603.00	0.00	(13,512,384.00)	13,512,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,175,603.00)	12,775,603.00	(2,400,000.00)	(26,812,384.00)	13,512,384.00	(13,300,000.00)	454.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(768,722.00)	(1,281,278.00)	(2,050,000.00)	(11,355,880.00)	405,880.00	(10,950,000.00)	434.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,037,694.00	5,570,456.00	25,608,150.00	19,268,972.00	4,289,178.00	23,558,150.00	-8.0%
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)			20,037,694.00	5,570,456.00	25,608,150.00	19,268,972.00	4,289,178.00	23,558,150.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,037,694.00	5,570,456.00	25,608,150.00	19,268,972.00	4,289,178.00	23,558,150.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			19,268,972.00	4,289,178.00	23,558,150.00	7,913,092.00	4,695,058.00	12,608,150.00	-46.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,289,178.00	4,289,178.00	0.00	4,695,058.00	4,695,058.00	9.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,010,151.00	0.00	1,010,151.00	593,593.00	0.00	593,593.00	-41.2%
d) Assigned									
Other Assignments		9780	13,663,821.00	0.00	13,663,821.00	2,219,499.00	0.00	2,219,499.00	-83.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,545,000.00	0.00	4,545,000.00	5,050,000.00	0.00	5,050,000.00	11.1%
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	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	548,204.00	0.00	548,204.00	548,204.00	0.00	548,204.00	0.0%
Education Protection Account State Aid - Current Year		8012	469,764.00	0.00	469,764.00	449,862.00	0.00	449,862.00	-4.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	274,850.00	0.00	274,850.00	275,000.00	0.00	275,000.00	0.1%
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	71,185,000.00	0.00	71,185,000.00	74,147,000.00	0.00	74,147,000.00	4.2%
Unsecured Roll Taxes		8042	2,200,000.00	0.00	2,200,000.00	2,250,394.00	0.00	2,250,394.00	2.3%
Prior Years' Taxes		8043	1,099,751.00	0.00	1,099,751.00	1,250,000.00	0.00	1,250,000.00	13.7%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			75,777,569.00	0.00	75,777,569.00	78,920,460.00	0.00	78,920,460.00	4.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,243.00)	0.00	(2,243.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			75,775,326.00	0.00	75,775,326.00	78,920,460.00	0.00	78,920,460.00	4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	445,557.00	445,557.00	0.00	445,557.00	445,557.00	0.0%
Special Education Discretionary Grants		8182	0.00	41,736.00	41,736.00	0.00	41,736.00	41,736.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		258,247.00	258,247.00		258,247.00	258,247.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		51,390.00	51,390.00		0.00	0.00	-100.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290							
Career and Technical Education	3500-3599	8290		18,812.00	18,812.00		18,812.00	18,812.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	15,000.00	15,000.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	108,425.00	108,425.00	0.00	112,050.00	112,050.00	3.3%
			0.00	939,167.00	939,167.00	0.00	876,402.00	876,402.00	-6.7%
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	115,913.00	0.00	115,913.00	112,822.00	0.00	112,822.00	-2.7%
Lottery - Unrestricted and Instructional Materials		8560	451,970.00	203,020.00	654,990.00	434,334.00	186,468.00	620,802.00	-5.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		346,631.00	346,631.00		346,631.00	346,631.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		231,194.00	231,194.00		132,700.00	132,700.00	-42.6%
Arts and Music in Schools (Prop 28)	6770	8590		288,311.00	288,311.00		270,000.00	270,000.00	-6.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,223,063.00	3,695,240.00	4,918,303.00	1,226,428.00	3,404,055.00	4,630,483.00	-5.9%
TOTAL, OTHER STATE REVENUE			1,790,946.00	4,764,396.00	6,555,342.00	1,773,584.00	4,339,854.00	6,113,438.00	-6.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	4,120.00	0.00	4,120.00	3,460.00	0.00	3,460.00	-16.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,015,018.00	0.00	1,015,018.00	677,336.00	0.00	677,336.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	325,000.00	0.00	325,000.00	325,000.00	0.00	325,000.00	0.0%
Interagency Services		8677	0.00	24,231.00	24,231.00	0.00	24,231.00	24,231.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,546,824.00	254,544.00	1,801,368.00	685,718.00	0.00	685,718.00	-61.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	185,537.00	0.00	185,537.00	209,064.00	0.00	209,064.00	12.7%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		2,059,891.00	2,059,891.00		2,059,891.00	2,059,891.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,076,499.00	2,338,666.00	5,415,165.00	1,900,578.00	2,084,122.00	3,984,700.00	-26.4%
TOTAL, REVENUES			80,642,771.00	8,042,229.00	88,685,000.00	82,594,622.00	7,300,378.00	89,895,000.00	1.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,636,165.00	2,804,114.00	25,440,279.00	23,287,912.00	2,721,705.00	26,009,617.00	2.2%
Certificated Pupil Support Salaries		1200	3,062,880.00	889,184.00	3,952,064.00	3,162,490.00	893,638.00	4,056,128.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,543,049.00	269,865.00	3,812,914.00	3,293,274.00	269,864.00	3,563,138.00	-6.6%
Other Certificated Salaries		1900	543.00	167,007.00	167,550.00	750.00	170,964.00	171,714.00	2.5%
TOTAL, CERTIFICATED SALARIES			29,242,637.00	4,130,170.00	33,372,807.00	29,744,426.00	4,056,171.00	33,800,597.00	1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,308,319.00	1,711,741.00	4,020,060.00	2,219,769.00	1,848,896.00	4,068,665.00	1.2%
Classified Support Salaries		2200	1,853,246.00	803,646.00	2,656,892.00	1,851,567.00	818,627.00	2,670,194.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	2,118,632.00	183,960.00	2,302,592.00	2,081,159.00	183,960.00	2,265,119.00	-1.6%
Clerical, Technical and Office Salaries		2400	2,624,359.00	229,759.00	2,854,118.00	2,646,937.00	256,277.00	2,903,214.00	1.7%
Other Classified Salaries		2900	883,080.00	137,073.00	1,020,153.00	877,819.00	141,446.00	1,019,265.00	-0.1%
TOTAL, CLASSIFIED SALARIES			9,787,636.00	3,066,179.00	12,853,815.00	9,677,251.00	3,249,206.00	12,926,457.00	0.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,436,264.00	3,844,470.00	9,280,734.00	5,639,355.00	3,890,362.00	9,529,717.00	2.7%
PERS		3201-3202	2,214,812.00	740,647.00	2,955,459.00	2,219,604.00	740,092.00	2,959,696.00	0.1%
OASDI/Medicare/Alternative		3301-3302	1,141,801.00	300,033.00	1,441,834.00	1,149,775.00	285,896.00	1,435,671.00	-0.4%
Health and Welfare Benefits		3401-3402	4,701,675.00	798,325.00	5,500,000.00	4,719,952.00	780,048.00	5,500,000.00	0.0%
Unemployment Insurance		3501-3502	23,468.00	5,435.00	28,903.00	24,150.00	5,357.00	29,507.00	2.1%
Workers' Compensation		3601-3602	416,523.00	80,464.00	496,987.00	429,618.00	79,240.00	508,858.00	2.4%
OPEB, Allocated		3701-3702	265,000.00	0.00	265,000.00	265,000.00	0.00	265,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	489,699.00	0.00	489,699.00	489,699.00	0.00	489,699.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,689,242.00	5,769,374.00	20,458,616.00	14,937,153.00	5,780,995.00	20,718,148.00	1.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	56,347.00	56,347.00	300,000.00	50,000.00	350,000.00	521.2%
Books and Other Reference Materials		4200	57,863.00	1,598.00	59,461.00	51,026.00	4,000.00	55,026.00	-7.5%
Materials and Supplies		4300	1,768,409.00	720,233.00	2,488,642.00	1,553,051.00	613,740.00	2,166,791.00	-12.9%
Noncapitalized Equipment		4400	394,336.00	174,670.00	569,006.00	345,550.00	77,323.00	422,873.00	-25.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,220,608.00	952,848.00	3,173,456.00	2,249,627.00	745,063.00	2,994,690.00	-5.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,803,889.00	1,701,868.00	4,505,757.00	2,878,695.00	1,687,023.00	4,565,718.00	1.3%
Travel and Conferences		5200	266,919.00	60,315.00	327,234.00	295,356.00	42,867.00	338,223.00	3.4%
Dues and Memberships		5300	81,317.00	5,899.00	87,216.00	81,328.00	12,500.00	93,828.00	7.6%
Insurance		5400 - 5450	525,744.00	0.00	525,744.00	500,800.00	0.00	500,800.00	-4.7%
Operations and Housekeeping Services		5500	955,873.00	80,000.00	1,035,873.00	1,037,338.00	80,000.00	1,117,338.00	7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	860,729.00	1,045,998.00	1,906,727.00	840,263.00	801,801.00	1,642,064.00	-13.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,760.00	0.00	2,760.00	2,760.00	0.00	2,760.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,841,954.00	1,966,450.00	5,808,404.00	3,533,569.00	1,928,288.00	5,461,857.00	-6.0%
Communications		5900	260,300.00	300.00	260,600.00	264,585.00	358.00	264,943.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,599,485.00	4,860,830.00	14,460,315.00	9,434,694.00	4,552,837.00	13,987,531.00	-3.3%

			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	17,967.00	348,622.00	366,589.00	0.00	374,902.00	374,902.00	2.3%
Buildings and Improvements of Buildings		6200	20,000.00	1,677,934.00	1,697,934.00	300,000.00	644,901.00	944,901.00	-44.3%
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	571,494.00	393,385.00	964,879.00	643,439.00	90,372.00	733,811.00	-23.9%
Equipment Replacement		6500	7,626.00	0.00	7,626.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			617,087.00	2,419,941.00	3,037,028.00	943,439.00	1,110,175.00	2,053,614.00	-32.4%
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	600,295.00	600,295.00	0.00	630,295.00	630,295.00	5.0%
Payments to County Offices		7142	100,000.00	280,000.00	380,000.00	155,000.00	280,000.00	435,000.00	14.5%
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	1,140.00	0.00	1,140.00	754.00	0.00	754.00	-33.9%
Other Debt Service - Principal		7439	2,528.00	0.00	2,528.00	2,914.00	0.00	2,914.00	15.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			103,668.00	880,295.00	983,963.00	158,668.00	910,295.00	1,068,963.00	8.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(19,473.00)	19,473.00	0.00	(2,140.00)	2,140.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(5,000.00)	0.00	(5,000.00)	(5,000.00)	0.00	(5,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(24,473.00)	19,473.00	(5,000.00)	(7,140.00)	2,140.00	(5,000.00)	0.0%
TOTAL, EXPENDITURES			66,235,890.00	22,099,110.00	88,335,000.00	67,138,118.00	20,406,882.00	87,545,000.00	-0.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,100,000.00	0.00	2,100,000.00	13,100,000.00	0.00	13,100,000.00	523.8%
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	300,000.00	0.00	300,000.00	200,000.00	0.00	200,000.00	-33.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,400,000.00	0.00	2,400,000.00	13,300,000.00	0.00	13,300,000.00	454.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(12,775,603.00)	12,775,603.00	0.00	(13,512,384.00)	13,512,384.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(12,775,603.00)	12,775,603.00	0.00	(13,512,384.00)	13,512,384.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(15,175,603.00)	12,775,603.00	(2,400,000.00)	(26,812,384.00)	13,512,384.00	(13,300,000.00)	454.2%

Description			2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	75,775,326.00	0.00	75,775,326.00	78,920,460.00	0.00	78,920,460.00	4.2%
2) Federal Revenue		8100-8299	0.00	939,167.00	939,167.00	0.00	876,402.00	876,402.00	-6.7%
3) Other State Revenue		8300-8599	1,790,946.00	4,764,396.00	6,555,342.00	1,773,584.00	4,339,854.00	6,113,438.00	-6.7%
4) Other Local Revenue		8600-8799	3,076,499.00	2,338,666.00	5,415,165.00	1,900,578.00	2,084,122.00	3,984,700.00	-26.4%
5) TOTAL, REVENUES			80,642,771.00	8,042,229.00	88,685,000.00	82,594,622.00	7,300,378.00	89,895,000.00	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		37,171,486.00	13,463,358.00	50,634,844.00	37,328,672.00	13,071,162.00	50,399,834.00	-0.5%
2) Instruction - Related Services	2000-2999		6,851,314.00	936,363.00	7,787,677.00	7,087,360.00	944,368.00	8,031,728.00	3.1%
3) Pupil Services	3000-3999		7,469,694.00	1,787,026.00	9,256,720.00	7,941,740.00	1,717,733.00	9,659,473.00	4.4%
4) Ancillary Services	4000-4999		2,261,947.00	2,500.00	2,264,447.00	2,196,982.00	0.00	2,196,982.00	-3.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,266,460.00	19,473.00	8,285,933.00	8,040,283.00	2,140.00	8,042,423.00	-2.9%
8) Plant Services	8000-8999		4,111,321.00	5,010,095.00	9,121,416.00	4,384,413.00	3,761,184.00	8,145,597.00	-10.7%
9) Other Outgo	9000-9999	Except 7600-7699	103,668.00	880,295.00	983,963.00	158,668.00	910,295.00	1,068,963.00	8.6%
10) TOTAL, EXPENDITURES			66,235,890.00	22,099,110.00	88,335,000.00	67,138,118.00	20,406,882.00	87,545,000.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,406,881.00	(14,056,881.00)	350,000.00	15,456,504.00	(13,106,504.00)	2,350,000.00	571.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,400,000.00	0.00	2,400,000.00	13,300,000.00	0.00	13,300,000.00	454.2%
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	(12,775,603.00)	12,775,603.00	0.00	(13,512,384.00)	13,512,384.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,175,603.00)	12,775,603.00	(2,400,000.00)	(26,812,384.00)	13,512,384.00	(13,300,000.00)	454.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(768,722.00)	(1,281,278.00)	(2,050,000.00)	(11,355,880.00)	405,880.00	(10,950,000.00)	434.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	20,037,694.00	5,570,456.00	25,608,150.00	19,268,972.00	4,289,178.00	23,558,150.00	-8.0%
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)			20,037,694.00	5,570,456.00	25,608,150.00	19,268,972.00	4,289,178.00	23,558,150.00	-8.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,037,694.00	5,570,456.00	25,608,150.00	19,268,972.00	4,289,178.00	23,558,150.00	-8.0%
2) Ending Balance, June 30 (E + F1e)			19,268,972.00	4,289,178.00	23,558,150.00	7,913,092.00	4,695,058.00	12,608,150.00	-46.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,289,178.00	4,289,178.00	0.00	4,695,058.00	4,695,058.00	9.5%
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	1,010,151.00	0.00	1,010,151.00	593,593.00	0.00	593,593.00	-41.2%
d) Assigned									
Other Assignments (by Resource/Object)		9780	13,663,821.00	0.00	13,663,821.00	2,219,499.00	0.00	2,219,499.00	-83.8%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,545,000.00	0.00	4,545,000.00	5,050,000.00	0.00	5,050,000.00	11.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	250,989.00	217,620.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	230,751.00	270,000.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,650,000.00	4,050,000.00
9010	Other Restricted Local	157,438.00	157,438.00
Total, Restricted Balance		4,289,178.00	4,695,058.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	258,766.78	271,705.00	15.0%
5) TOTAL, REVENUES			258,766.78	271,705.00	15.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	90,755.45	95,293.00	5.0%
5) Services and Other Operating Expenditures		5000-5999	170,383.26	178,902.00	5.0%
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			261,138.71	274,195.00	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,371.93)	(2,490.00)	5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,371.93)	(2,490.00)	5.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	199,965.56	197,594.18	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			199,965.56	197,594.18	-1.2%
d) Other Restatements		9795	.55	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,966.11	197,594.18	-1.2%
2) Ending Balance, June 30 (E + F1e)			197,594.18	195,104.18	-1.3%
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	197,594.18	195,104.18	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	197,594.18		
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			197,594.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			197,594.18		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	256,221.54	269,033.00	5.0%
Interest		8660	1,380.24	1,449.00	5.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,165.00	1,223.00	5.0%
TOTAL, REVENUES			258,766.78	271,705.00	15.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	90,755.45	95,293.00	5.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			90,755.45	95,293.00	5.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	170,383.26	178,902.00	5.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,383.26	178,902.00	5.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			261,138.71	274,195.00	10.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	258,766.78	271,705.00	15.0%
5) TOTAL, REVENUES			258,766.78	271,705.00	15.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		261,138.71	274,195.00	5.0%
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			261,138.71	274,195.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,371.93)	(2,490.00)	5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,371.93)	(2,490.00)	5.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	199,965.56	197,594.18	-1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			199,965.56	197,594.18	-1.2%
d) Other Restatements		9795	.55	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,966.11	197,594.18	-1.2%
2) Ending Balance, June 30 (E + F1e)			197,594.18	195,104.18	-1.3%
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	197,594.18	195,104.18	-1.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	197,594.18	195,104.18
Total, Restricted Balance		197,594.18	195,104.18

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	136,381.00	136,381.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,012.00	-32.5%
5) TOTAL, REVENUES			137,881.00	137,393.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	37,193.00	37,193.00	0.0%
2) Classified Salaries		2000-2999	90.00	0.00	-100.0%
3) Employee Benefits		3000-3999	8,108.00	8,073.00	-0.4%
4) Books and Supplies		4000-4999	249.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	108,119.00	87,127.00	-19.4%
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	5,000.00	5,000.00	0.0%
9) TOTAL, EXPENDITURES			158,759.00	137,393.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,878.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,878.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,878.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,878.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,878.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	136,381.00	136,381.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,381.00	136,381.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,012.00	-32.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,012.00	-32.5%
TOTAL, REVENUES			137,881.00	137,393.00	-0.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	37,193.00	37,193.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			37,193.00	37,193.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	90.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			90.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,104.00	7,104.00	0.0%
PERS		3201-3202	25.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	547.00	539.00	-1.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	20.00	19.00	-5.0%
Workers' Compensation		3601-3602	412.00	411.00	-0.2%
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			8,108.00	8,073.00	-0.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	249.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			249.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	58,081.00	37,127.00	-36.1%
Travel and Conferences		5200	38.00	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	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,119.00	87,127.00	-19.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,000.00	5,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,000.00	5,000.00	0.0%
TOTAL, EXPENDITURES			158,759.00	137,393.00	-13.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	136,381.00	136,381.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,012.00	-32.5%
5) TOTAL, REVENUES			137,881.00	137,393.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		108,330.00	87,127.00	-19.6%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		45,429.00	45,266.00	-0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,000.00	5,000.00	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			158,759.00	137,393.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,878.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,878.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,878.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,878.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,878.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	124,921.00	124,921.00	0.0%
4) Other Local Revenue		8600-8799	441,805.00	499,579.00	13.1%
5) TOTAL, REVENUES			566,726.00	624,500.00	10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	358,182.00	415,505.00	16.0%
3) Employee Benefits		3000-3999	155,380.00	208,922.00	34.5%
4) Books and Supplies		4000-4999	11,728.00	14,485.00	23.5%
5) Services and Other Operating Expenditures		5000-5999	8,978.00	8,588.00	-4.3%
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			534,268.00	647,500.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,458.00	(23,000.00)	-170.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,458.00	(23,000.00)	-170.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,542.00	50,000.00	185.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,542.00	50,000.00	185.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,542.00	50,000.00	185.0%
2) Ending Balance, June 30 (E + F1e)			50,000.00	27,000.00	-46.0%
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	50,000.00	27,000.00	-46.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	124,921.00	124,921.00	0.0%
TOTAL, OTHER STATE REVENUE			124,921.00	124,921.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,725.00	4,000.00	46.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	439,080.00	495,579.00	12.9%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			441,805.00	499,579.00	13.1%
TOTAL, REVENUES			566,726.00	624,500.00	10.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	227,863.00	284,173.00	24.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	101,055.00	102,983.00	1.9%
Clerical, Technical and Office Salaries		2400	29,264.00	28,349.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			358,182.00	415,505.00	16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,912.00	41,698.00	30.7%
PERS		3201-3202	49,994.00	52,351.00	4.7%
OASDI/Medicare/Alternative		3301-3302	15,925.00	18,105.00	13.7%
Health and Welfare Benefits		3401-3402	53,722.00	91,986.00	71.2%
Unemployment Insurance		3501-3502	175.00	207.00	18.3%
Workers' Compensation		3601-3602	3,652.00	4,575.00	25.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155,380.00	208,922.00	34.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,728.00	11,600.00	72.4%
Noncapitalized Equipment		4400	5,000.00	2,885.00	-42.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,728.00	14,485.00	23.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	1,928.00	0.00	-100.0%
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	1,050.00	2,088.00	98.9%
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	4,000.00	4,500.00	12.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,978.00	8,588.00	-4.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			534,268.00	647,500.00	21.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	124,921.00	124,921.00	0.0%
4) Other Local Revenue		8600-8799	441,805.00	499,579.00	13.1%
5) TOTAL, REVENUES			566,726.00	624,500.00	10.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		124,921.00	124,921.00	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		409,347.00	522,579.00	27.7%
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			534,268.00	647,500.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,458.00	(23,000.00)	-170.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,458.00	(23,000.00)	-170.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,542.00	50,000.00	185.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,542.00	50,000.00	185.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,542.00	50,000.00	185.0%
2) Ending Balance, June 30 (E + F1e)			50,000.00	27,000.00	-46.0%
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	50,000.00	27,000.00	-46.0%
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
9010	Other Restricted Local	50,000.00	27,000.00
Total, Restricted Balance		50,000.00	27,000.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	280,000.00	290,298.00	3.7%
3) Other State Revenue		8300-8599	894,725.00	945,393.00	5.7%
4) Other Local Revenue		8600-8799	50,860.00	48,175.00	-5.3%
5) TOTAL, REVENUES			1,225,585.00	1,283,866.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	603,432.00	600,108.00	-0.6%
3) Employee Benefits		3000-3999	207,881.00	208,524.00	0.3%
4) Books and Supplies		4000-4999	377,942.00	434,854.00	15.1%
5) Services and Other Operating Expenditures		5000-5999	263,024.00	254,782.00	-3.1%
6) Capital Outlay		6000-6999	57,119.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,509,398.00	1,498,268.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(283,813.00)	(214,402.00)	-24.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	200,000.00	-33.3%
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			300,000.00	200,000.00	-33.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,187.00	(14,402.00)	-189.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,387.00	238,574.00	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,387.00	238,574.00	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,387.00	238,574.00	7.3%
2) Ending Balance, June 30 (E + F1e)			238,574.00	224,172.00	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	16,279.00	16,279.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	221,000.00	206,598.00	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	230,000.00	240,298.00	4.5%
Donated Food Commodities		8221	50,000.00	50,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			280,000.00	290,298.00	3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	894,725.00	945,393.00	5.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			894,725.00	945,393.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	42,000.00	42,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,360.00	5,675.00	-32.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,860.00	48,175.00	-5.3%
TOTAL, REVENUES			1,225,585.00	1,283,866.00	4.8%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	516,982.00	508,468.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	86,450.00	91,640.00	6.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			603,432.00	600,108.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	157,273.00	156,976.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	44,486.00	44,785.00	0.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	287.00	294.00	2.4%
Workers' Compensation		3601-3602	5,835.00	6,469.00	10.9%
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			207,881.00	208,524.00	0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	65,138.00	67,292.00	3.3%
Noncapitalized Equipment		4400	1,322.00	25,000.00	1,791.1%
Food		4700	311,482.00	342,562.00	10.0%
TOTAL, BOOKS AND SUPPLIES			377,942.00	434,854.00	15.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,600.00	3,600.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	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	4,000.00	5,000.00	25.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,760.00)	(2,760.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	257,084.00	247,842.00	-3.6%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			263,024.00	254,782.00	-3.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	57,119.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,119.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,509,398.00	1,498,268.00	-0.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	300,000.00	200,000.00	-33.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	200,000.00	-33.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			300,000.00	200,000.00	-33.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	280,000.00	290,298.00	3.7%
3) Other State Revenue		8300-8599	894,725.00	945,393.00	5.7%
4) Other Local Revenue		8600-8799	50,860.00	48,175.00	-5.3%
5) TOTAL, REVENUES			1,225,585.00	1,283,866.00	4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,509,398.00	1,498,268.00	-0.7%
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			1,509,398.00	1,498,268.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(283,813.00)	(214,402.00)	-24.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	200,000.00	-33.3%
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			300,000.00	200,000.00	-33.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,187.00	(14,402.00)	-189.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,387.00	238,574.00	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,387.00	238,574.00	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,387.00	238,574.00	7.3%
2) Ending Balance, June 30 (E + F1e)			238,574.00	224,172.00	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	16,279.00	16,279.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	221,000.00	206,598.00	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	221,000.00	206,598.00
Total, Restricted Balance		221,000.00	206,598.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	899,935.00	633,510.00	-29.6%
5) TOTAL, REVENUES			899,935.00	633,510.00	-29.6%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			899,935.00	633,510.00	-29.6%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			899,935.00	633,510.00	-29.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,742,076.00	22,642,011.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,742,076.00	22,642,011.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,742,076.00	22,642,011.00	4.1%
2) Ending Balance, June 30 (E + F1e)			22,642,011.00	23,275,521.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	22,642,011.00	23,275,521.00	2.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	899,935.00	633,510.00	-29.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			899,935.00	633,510.00	-29.6%
TOTAL, REVENUES			899,935.00	633,510.00	-29.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	899,935.00	633,510.00	-29.6%
5) TOTAL, REVENUES			899,935.00	633,510.00	-29.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			899,935.00	633,510.00	-29.6%
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			899,935.00	633,510.00	-29.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,742,076.00	22,642,011.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,742,076.00	22,642,011.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,742,076.00	22,642,011.00	4.1%
2) Ending Balance, June 30 (E + F1e)			22,642,011.00	23,275,521.00	2.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	22,642,011.00	23,275,521.00	2.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,245.00	126,355.00	1.7%
5) TOTAL, REVENUES			124,245.00	126,355.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,759.00	0.00	-100.0%
6) Capital Outlay		6000-6999	420,161.00	126,355.00	-69.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			426,920.00	126,355.00	-70.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(302,675.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(302,675.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	305,675.00	3,000.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,675.00	3,000.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			305,675.00	3,000.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,000.00	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	3,000.00	3,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,025.00	5,365.00	-46.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	114,220.00	120,990.00	5.9%
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			124,245.00	126,355.00	1.7%
TOTAL, REVENUES			124,245.00	126,355.00	1.7%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,759.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,759.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	420,161.00	126,355.00	-69.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			420,161.00	126,355.00	-69.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			426,920.00	126,355.00	-70.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,245.00	126,355.00	1.7%
5) TOTAL, REVENUES			124,245.00	126,355.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		426,920.00	126,355.00	-70.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			426,920.00	126,355.00	-70.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(302,675.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(302,675.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	305,675.00	3,000.00	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,675.00	3,000.00	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			305,675.00	3,000.00	-99.0%
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,000.00	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	3,000.00	3,000.00	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
9010	Other Restricted Local	3,000.00	3,000.00
Total, Restricted Balance		3,000.00	3,000.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	427,490.00	366,245.00	-14.3%
5) TOTAL, REVENUES			427,490.00	366,245.00	-14.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,388.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	76,152.00	98,000.00	28.7%
6) Capital Outlay		6000-6999	3,434,983.00	9,224,963.00	168.6%
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			3,515,523.00	9,322,963.00	165.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,088,033.00)	(8,956,718.00)	190.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	13,100,000.00	523.8%
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			2,100,000.00	13,100,000.00	523.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(988,033.00)	4,143,282.00	-519.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,208,289.00	8,220,256.00	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,208,289.00	8,220,256.00	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,208,289.00	8,220,256.00	-10.7%
2) Ending Balance, June 30 (E + F1e)			8,220,256.00	12,363,538.00	50.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,220,256.00	12,363,538.00	50.4%
Aliso Property 4041	0000	9760	4,408,103.00		
Capital Improvement Plan 4042	0000	9760	3,812,153.00		
Facilities Repair & Replacement 4040	0000	9760		103,670.00	
Aliso Property 4041	0000	9760		4,517,248.00	
Capital Improvement Plan 4042	0000	9760		7,742,620.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	42,500.00	42,500.00	0.0%
Interest		8660	384,990.00	323,745.00	-15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			427,490.00	366,245.00	-14.3%
TOTAL, REVENUES			427,490.00	366,245.00	-14.3%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	4,388.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,388.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,802.00	98,000.00	96.8%
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	26,350.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,152.00	98,000.00	28.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,726,734.00	8,523,738.00	212.6%
Buildings and Improvements of Buildings		6200	708,249.00	701,225.00	-1.0%
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			3,434,983.00	9,224,963.00	168.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,515,523.00	9,322,963.00	165.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,100,000.00	13,100,000.00	523.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,000.00	13,100,000.00	523.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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)			2,100,000.00	13,100,000.00	523.8%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	427,490.00	366,245.00	-14.3%
5) TOTAL, REVENUES			427,490.00	366,245.00	-14.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,515,523.00	9,322,963.00	165.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,515,523.00	9,322,963.00	165.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,088,033.00)	(8,956,718.00)	190.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	13,100,000.00	523.8%
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			2,100,000.00	13,100,000.00	523.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(988,033.00)	4,143,282.00	-519.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,208,289.00	8,220,256.00	-10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,208,289.00	8,220,256.00	-10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,208,289.00	8,220,256.00	-10.7%
2) Ending Balance, June 30 (E + F1e)			8,220,256.00	12,363,538.00	50.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,220,256.00	12,363,538.00	50.4%
Aliso Property 4041	0000	9760	4,408,103.00		
Capital Improvement Plan 4042	0000	9760	3,812,153.00		
Facilities Repair & Replacement 4040	0000	9760		103,670.00	
Aliso Property 4041	0000	9760		4,517,248.00	
Capital Improvement Plan 4042	0000	9760		7,742,620.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,609,991.00	2,857,388.00	9.5%
5) TOTAL, REVENUES			2,609,991.00	2,857,388.00	9.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,602,600.00	2,762,600.00	6.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,602,600.00	2,762,600.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,391.00	94,788.00	1,182.5%
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/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,391.00	94,788.00	1,182.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,263.05	2,580,812.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,263.05	2,580,812.00	0.6%
d) Other Restatements		9795	7,157.95	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,573,421.00	2,580,812.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,580,812.00	2,675,600.00	3.7%
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	2,580,812.00	2,675,600.00	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,521,966.00	2,769,363.00	9.8%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	80,312.00	80,312.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	7,713.00	7,713.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,609,991.00	2,857,388.00	9.5%
TOTAL, REVENUES			2,609,991.00	2,857,388.00	9.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,250,000.00	2,410,000.00	7.1%
Bond Interest and Other Service Charges		7434	352,600.00	352,600.00	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)			2,602,600.00	2,762,600.00	6.1%
TOTAL, EXPENDITURES			2,602,600.00	2,762,600.00	6.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,609,991.00	2,857,388.00	9.5%
5) TOTAL, REVENUES			2,609,991.00	2,857,388.00	9.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,602,600.00	2,762,600.00	6.1%
10) TOTAL, EXPENDITURES			2,602,600.00	2,762,600.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			7,391.00	94,788.00	1,182.5%
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/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,391.00	94,788.00	1,182.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,263.05	2,580,812.00	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,263.05	2,580,812.00	0.6%
d) Other Restatements		9795	7,157.95	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,573,421.00	2,580,812.00	0.3%
2) Ending Balance, June 30 (E + F1e)			2,580,812.00	2,675,600.00	3.7%
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	2,580,812.00	2,675,600.00	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	2,580,812.00	2,675,600.00
Total, Restricted Balance		2,580,812.00	2,675,600.00

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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,180.32	2,180.20	2,340.73	2,192.45	2,192.45	2,242.46
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,180.32	2,180.20	2,340.73	2,192.45	2,192.45	2,242.46
5. District Funded County Program ADA						
a. County Community Schools	6.14	6.14	6.14	4.75	4.75	4.75
b. Special Education-Special Day Class	1.75	1.75	1.75	1.90	1.90	1.90
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.20	.20	.20	.20	.20	.20
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.09	8.09	8.09	6.85	6.85	6.85
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,188.41	2,188.29	2,348.82	2,199.30	2,199.30	2,249.31
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:			JUNE							
A. BEGINNING CASH			26,307,615.81	22,240,110.81	17,179,777.81	12,604,503.81	7,340,666.81	12,634,392.81	34,321,974.81	28,007,526.81
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		82,231.00	82,231.00	206,865.00	82,231.00	0.00	124,634.00	32,892.00	37,278.00
Property Taxes	8020- 8079		1,225,000.00	0.00	1,125,197.00	0.00	13,346,460.00	25,992,700.00	3,108,298.00	0.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		0.00	0.00	0.00	60,248.00	0.00	0.00	97,278.00	0.00
Other State Revenue	8300- 8599		304,853.00	304,853.00	325,672.00	304,853.00	112,822.00	191,107.00	121,941.00	138,200.00
Other Local Revenue	8600- 8799		6,711.00	80,907.00	141,308.00	778,083.00	154,308.00	376,660.00	417,592.00	246,015.00
Interfund Transfers In	8900- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,618,795.00	467,991.00	1,799,042.00	1,225,415.00	13,613,590.00	26,685,101.00	3,778,001.00	421,493.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		338,006.00	1,014,018.00	3,042,054.00	3,042,054.00	3,042,054.00	10,140.00	6,760,119.00	3,042,054.00
Classified Salaries	2000- 2999		258,529.00	646,323.00	1,034,117.00	1,163,381.00	1,163,381.00	1,163,381.00	1,163,381.00	1,163,381.00
Employee Benefits	3000- 3999		828,726.00	1,035,907.00	828,726.00	1,657,452.00	1,657,452.00	1,657,452.00	1,657,452.00	1,657,452.00
Books and Supplies	4000- 4999		29,947.00	598,938.00	299,469.00	299,469.00	149,735.00	149,735.00	209,628.00	179,681.00
Services	5000- 5999		279,751.00	1,398,753.00	839,252.00	1,678,504.00	1,258,878.00	979,127.00	979,127.00	839,252.00
Capital Outlay	6000- 6999		41,072.00	965,199.00	184,825.00	41,072.00	123,217.00	41,072.00	41,072.00	41,072.00
Other Outgo	7000- 7499		10,640.00	42,559.00	42,559.00	42,559.00	0.00	0.00	106,396.00	42,559.00
Interfund Transfers Out	7600- 7629		0.00	0.00	200,000.00	0.00	0.00	900,000.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,786,671.00	5,701,697.00	6,471,002.00	7,924,491.00	7,394,717.00	4,900,907.00	10,917,175.00	6,965,451.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	1,569,211.15	268,234.00	2,907.00	356,111.00	410,276.00	23,385.00	0.00	27,790.00	(618.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	12,000.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		(86,989.00)	(40,299.00)	(69,595.00)	(406.00)	1,130.00	(2,542.00)	(2,322.00)	8,147.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,631,211.15	193,245.00	(37,392.00)	286,516.00	409,870.00	24,515.00	(2,542.00)	25,468.00	7,529.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,092,874.00	4,092,874.00	(210,765.00)	189,830.00	(1,025,369.00)	949,662.00	94,070.00	(799,258.00)	732,122.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	130,000.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		4,222,874.00	4,092,874.00	(210,765.00)	189,830.00	(1,025,369.00)	949,662.00	94,070.00	(799,258.00)	732,122.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,591,662.85)	(3,899,629.00)	173,373.00	96,686.00	1,435,239.00	(925,147.00)	(96,612.00)	824,726.00	(724,593.00)
E. NET INCREASE/DECREASE (B - C + D)			(4,067,505.00)	(5,060,333.00)	(4,575,274.00)	(5,263,837.00)	5,293,726.00	21,687,582.00	(6,314,448.00)	(7,268,551.00)
F. ENDING CASH (A + E)			22,240,110.81	17,179,777.81	12,604,503.81	7,340,666.81	12,634,392.81	34,321,974.81	28,007,526.81	20,738,975.81
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		20,738,975.81	19,791,393.81	27,179,504.81	21,627,412.81				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	140,650.00	37,278.00	37,278.00	133,913.00	585.00		998,066.00	998,066.00
Property Taxes	8020-8079	5,190,290.00	25,951,450.00	1,579,190.00	403,809.00	0.00		77,922,394.00	77,922,394.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	0.00	97,278.00	0.00	97,278.00	524,320.00		876,402.00	876,402.00
Other State Revenue	8300-8599	316,982.00	140,405.00	270,900.00	3,439,045.00	141,805.00		6,113,438.00	6,113,438.00
Other Local Revenue	8600-8799	279,264.00	246,015.00	246,015.00	333,104.00	678,718.00		3,984,700.00	3,984,700.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		5,927,186.00	26,472,426.00	2,133,383.00	4,407,149.00	1,345,428.00	0.00	89,895,000.00	89,895,000.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,042,054.00	3,042,054.00	3,042,054.00	4,214,933.00	169,003.00		33,800,597.00	33,800,597.00
Classified Salaries	2000-2999	1,163,381.00	1,034,117.00	1,034,117.00	1,034,116.00	904,852.00		12,926,457.00	12,926,457.00
Employee Benefits	3000-3999	1,657,452.00	1,657,452.00	2,071,815.00	3,522,084.00	828,726.00		20,718,148.00	20,718,148.00
Books and Supplies	4000-4999	179,681.00	149,735.00	179,681.00	209,628.00	359,363.00		2,994,690.00	2,994,690.00
Services	5000-5999	979,127.00	1,119,002.00	1,119,002.00	1,119,003.00	1,398,753.00		13,987,531.00	13,987,531.00
Capital Outlay	6000-6999	41,072.00	41,072.00	184,825.00	102,683.00	205,361.00		2,053,614.00	2,053,614.00
Other Outgo	7000-7499	42,559.00	42,559.00	53,198.00	468,141.00	170,234.00		1,063,963.00	1,063,963.00
Interfund Transfers Out	7600-7629	0.00	12,200,000.00	0.00	0.00	0.00		13,300,000.00	13,300,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,105,326.00	19,285,991.00	7,684,692.00	10,670,588.00	4,036,292.00	0.00	100,845,000.00	100,845,000.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	9,578.00	358,791.00	0.00	112,757.15	(1,345,428.00)		223,783.15	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	(12,000.00)		0.00	
Other Current Assets	9340	1,282.00	(1,744.00)	(783.00)	194,121.00	0.00		0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		10,860.00	357,047.00	(783.00)	306,878.15	(1,357,428.00)	0.00	223,783.15	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(219,698.00)	155,371.00	0.00	134,035.00	(4,036,292.00)		56,582.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(219,698.00)	155,371.00	0.00	134,035.00	(4,036,292.00)	0.00	56,582.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		230,558.00	201,676.00	(783.00)	172,843.15	2,678,864.00	0.00	167,201.15	
E. NET INCREASE/DECREASE (B - C + D)		(947,582.00)	7,388,111.00	(5,552,092.00)	(6,090,595.85)	(12,000.00)	0.00	(10,782,798.85)	(10,950,000.00)
F. ENDING CASH (A + E)		19,791,393.81	27,179,504.81	21,627,412.81	15,536,816.96				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,524,816.96	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,372,807.00	301	0.00	303	33,372,807.00	305	330,559.00		307	33,042,248.00	309
2000 - Classified Salaries	12,853,815.00	311	29,566.00	313	12,824,249.00	315	36,377.00		317	12,787,872.00	319
3000 - Employee Benefits	20,458,616.00	321	376,781.00	323	20,081,835.00	325	87,860.00		327	19,993,975.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,181,082.00	331	46,852.00	333	3,134,230.00	335	254,330.00		337	2,879,900.00	339
5000 - Services . . . & 7300 - Indirect Costs	14,455,315.00	341	222,495.00	343	14,232,820.00	345	5,402,385.00		347	8,830,435.00	349
TOTAL					83,645,941.00	365			TOTAL	77,534,430.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	25,294,938.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,305,860.00	380
3. STRS.	3101 & 3102	7,812,950.00	382
4. PERS.	3201 & 3202	897,230.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	650,907.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,106,072.00	385
7. Unemployment Insurance.	3501 & 3502	16,652.00	390
8. Workers' Compensation Insurance.	3601 & 3602	315,904.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	246,067.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		42,646,580.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		42,646,580.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.00%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		
2. Percentage spent by this district (Part II, Line 15)	55.00%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	55.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	0.00%	
5. Deficiency Amount (Part III, Line 3 times Line 4)	77,534,430.00	
	0.00	
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		

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

30 66555 0000000
Form CEB
G8B54W77H5(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	33,800,597.00	301	0.00	303	33,800,597.00	305	350,751.00		307	33,449,846.00	309
2000 - Classified Salaries	12,926,457.00	311	29,566.00	313	12,896,891.00	315	34,227.00		317	12,862,664.00	319
3000 - Employee Benefits	20,718,148.00	321	383,184.00	323	20,334,964.00	325	93,168.00		327	20,241,796.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,994,690.00	331	0.00	333	2,994,690.00	335	195,791.00		337	2,798,899.00	339
5000 - Services. . . & 7300 - Indirect Costs	13,982,531.00	341	159,940.00	343	13,822,591.00	345	5,526,056.00		347	8,296,535.00	349
TOTAL					83,849,733.00	365	TOTAL			77,649,740.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	25,845,476.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,333,918.00	380
3. STRS.	3101 & 3102	8,007,274.00	382
4. PERS.	3201 & 3202	860,104.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	631,568.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,449,923.00	385
7. Unemployment Insurance.	3501 & 3502	16,861.00	390
8. Workers' Compensation Insurance.	3601 & 3602	322,114.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	246,067.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	42,713,305.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.	42,713,305.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	55.01%	
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)	55.01%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	77,649,740.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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	78,920,460.00	3.45%	81,640,564.00	4.38%	85,219,312.00
2. Federal Revenues	8100-8299	876,402.00	0.00%	876,402.00	0.00%	876,402.00
3. Other State Revenues	8300-8599	6,113,438.00	1.58%	6,210,039.00	1.93%	6,329,821.00
4. Other Local Revenues	8600-8799	3,984,700.00	-2.75%	3,874,995.00	-5.23%	3,672,465.00
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)		89,895,000.00	3.01%	92,602,000.00	3.78%	96,098,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,800,597.00		34,384,717.00
b. Step & Column Adjustment				523,574.00		456,587.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				60,546.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,800,597.00	1.73%	34,384,717.00	1.33%	34,841,304.00
2. Classified Salaries						
a. Base Salaries				12,926,457.00		12,948,266.00
b. Step & Column Adjustment				94,816.00		47,251.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(73,007.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,926,457.00	0.17%	12,948,266.00	0.36%	12,995,517.00
3. Employee Benefits	3000-3999	20,718,148.00	1.35%	20,997,422.00	-0.09%	20,977,939.00
4. Books and Supplies	4000-4999	2,994,690.00	4.17%	3,119,429.00	-15.34%	2,641,026.00
5. Services and Other Operating Expenditures	5000-5999	13,987,531.00	3.74%	14,511,230.00	5.44%	15,300,435.00
6. Capital Outlay	6000-6999	2,053,614.00	-51.94%	986,973.00	29.84%	1,281,484.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,068,963.00	0.00%	1,068,963.00	-0.34%	1,065,295.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,000.00)	0.00%	(5,000.00)	0.00%	(5,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,300,000.00	-72.18%	3,700,000.00	16.22%	4,300,000.00
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)		100,845,000.00	-9.06%	91,712,000.00	1.84%	93,398,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,950,000.00)		890,000.00		2,700,000.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,558,150.00		12,608,150.00		13,498,150.00
2. Ending Fund Balance (Sum lines C and D1)		12,608,150.00		13,498,150.00		16,198,150.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	4,695,058.00		4,696,689.00		4,708,320.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	593,593.00		177,037.00		88,518.00
d. Assigned	9780	2,219,499.00		3,964,424.00		6,666,312.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,050,000.00		4,610,000.00		4,685,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,608,150.00		13,498,150.00		16,198,150.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,050,000.00		4,610,000.00		4,685,000.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,050,000.00		4,610,000.00		4,685,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.01%		5.03%		5.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,192.45		2,149.93		2,083.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		100,845,000.00		91,712,000.00		93,398,000.00
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)		100,845,000.00		91,712,000.00		93,398,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,025,350.00		2,751,360.00		2,801,940.00
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,025,350.00		2,751,360.00		2,801,940.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(5,000.00)				
Other Sources/Uses Detail					0.00	2,400,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,760.00)	0.00	0.00				
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	2,760.00	(2,760.00)	5,000.00	(5,000.00)	2,400,000.00	2,400,000.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	2,760.00	0.00	0.00	(5,000.00)				
Other Sources/Uses Detail					0.00	13,300,000.00		
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	5,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,760.00)	0.00	0.00				
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					13,100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,760.00	(2,760.00)	5,000.00	(5,000.00)	13,300,000.00	13,300,000.00		

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):	2,192	
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	2,393	2,612		
Charter School				
Total ADA	2,393	2,612	N/A	Met
Second Prior Year (2023-24)				
District Regular	2,476	2,482		
Charter School				
Total ADA	2,476	2,482	N/A	Met
First Prior Year (2024-25)				
District Regular	2,341	2,341		
Charter School		0		
Total ADA	2,341	2,341	0.0%	Met
Budget Year (2025-26)				
District Regular	2,242			
Charter School	0			
Total ADA	2,242			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	2,499	2,456		
Charter School				
Total Enrollment	2,499	2,456	1.7%	Not Met
Second Prior Year (2023-24)				
District Regular	2,428	2,386		
Charter School				
Total Enrollment	2,428	2,386	1.7%	Not Met
First Prior Year (2024-25)				
District Regular	2,291	2,304		
Charter School				
Total Enrollment	2,291	2,304	N/A	Met
Budget Year (2025-26)				
District Regular	2,320			
Charter School				
Total Enrollment	2,320			

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

Explanation:
(required if NOT met)

Moderate projections were used to plan for staffing needs. Since the District is community-funded, the financial implications are relatively minimal.

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	2,297	2,456	
Charter School		0	
Total ADA/Enrollment	2,297	2,456	93.5%
Second Prior Year (2023-24)			
District Regular	2,258	2,386	
Charter School	0		
Total ADA/Enrollment	2,258	2,386	94.6%
First Prior Year (2024-25)			
District Regular	2,180	2,304	
Charter School			
Total ADA/Enrollment	2,180	2,304	94.6%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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	2,192	2,320		
Charter School	0			
Total ADA/Enrollment	2,192	2,320	94.5%	Met
1st Subsequent Year (2026-27)				
District Regular	2,150	2,275		
Charter School				
Total ADA/Enrollment	2,150	2,275	94.5%	Met
2nd Subsequent Year (2027-28)				
District Regular	2,084	2,205		
Charter School				
Total ADA/Enrollment	2,084	2,205	94.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	2,348.82	2,249.31	2,216.14	2,180.69
b. Prior Year ADA (Funded)		2,348.82	2,249.31	2,216.14
c. Difference (Step 1a minus Step 1b)		(99.51)	(33.17)	(35.45)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(4.24%)	(1.47%)	(1.60%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		75,775,326.00	78,920,460.00	81,640,564.00
b1. COLA percentage		2.30%	3.02%	3.42%
b2. COLA amount (proxy for purposes of this criterion)		1,742,832.50	2,383,397.89	2,792,107.29
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		2.30%	3.02%	3.42%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		(1.94%)	1.55%	1.82%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	74,759,601.00	77,922,394.00	80,649,132.00	84,234,970.00
Percent Change from Previous Year		4.23%	3.50%	4.45%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.23% to 5.23%	2.50% to 4.50%	3.45% to 5.45%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	75,777,569.00	78,920,460.00	81,640,564.00	85,219,312.00
District's Projected Change in LCFF Revenue:		4.15%	3.45%	4.38%
Basic Aid Standard		3.23% to 5.23%	2.50% to 4.50%	3.45% to 5.45%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)			Ratio
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	45,394,720.70	55,628,170.75	81.6%
Second Prior Year (2023-24)	50,223,145.44	62,455,289.40	80.4%
First Prior Year (2024-25)	53,719,515.00	66,235,890.00	81.1%
Historical Average Ratio:			81.0%
	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.0% to 84.0%	78.0% to 84.0%	78.0% to 84.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)		
Budget Year (2025-26)	54,358,830.00	67,138,118.00	81.0%	Met
1st Subsequent Year (2026-27)	55,014,257.00	67,689,264.00	81.3%	Met
2nd Subsequent Year (2027-28)	55,282,224.00	68,104,299.00	81.2%	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	(1.94%)	1.55%	1.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-11.94% to 8.06%	-8.45% to 11.55%	-8.18% to 11.82%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.94% to 3.06%	-3.45% to 6.55%	-3.18% to 6.82%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	939,167.00		
Budget Year (2025-26)	876,402.00	(6.68%)	No
1st Subsequent Year (2026-27)	876,402.00	0.00%	No
2nd Subsequent Year (2027-28)	876,402.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	6,555,342.00		
Budget Year (2025-26)	6,113,438.00	(6.74%)	No
1st Subsequent Year (2026-27)	6,210,039.00	1.58%	No
2nd Subsequent Year (2027-28)	6,329,821.00	1.93%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	5,415,165.00		
Budget Year (2025-26)	3,984,700.00	(26.42%)	Yes
1st Subsequent Year (2026-27)	3,874,995.00	(2.75%)	No
2nd Subsequent Year (2027-28)	3,672,465.00	(5.23%)	Yes

Explanation:
(required if Yes)

Exclude one-time revenues such as the Workers' Compensation JPA rebate, insurance recoveries, and Medical Billing Option adjustment. Also, omit donations, as these funds are budgeted upon receipt. In the out year 2027-28, interest income is projected conservatively due to volatility in economic factors such as interest rates and inflation.

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

First Prior Year (2024-25)	3,173,456.00		
Budget Year (2025-26)	2,994,690.00	(5.63%)	No
1st Subsequent Year (2026-27)	3,119,429.00	4.17%	No
2nd Subsequent Year (2027-28)	2,641,026.00	(15.34%)	Yes

Explanation:
(required if Yes)

Exclude math adoption textbooks from 2027-28.

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

First Prior Year (2024-25)	14,460,315.00		
Budget Year (2025-26)	13,987,531.00	(3.27%)	No
1st Subsequent Year (2026-27)	14,511,230.00	3.74%	No
2nd Subsequent Year (2027-28)	15,300,435.00	5.44%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2024-25)	12,909,674.00		
Budget Year (2025-26)	10,974,540.00	(14.99%)	Not Met
1st Subsequent Year (2026-27)	10,961,436.00	(.12%)	Met
2nd Subsequent Year (2027-28)	10,878,688.00	(.75%)	Met

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

First Prior Year (2024-25)	17,633,771.00		
Budget Year (2025-26)	16,982,221.00	(3.69%)	Met
1st Subsequent Year (2026-27)	17,630,659.00	3.82%	Met
2nd Subsequent Year (2027-28)	17,941,461.00	1.76%	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)

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

Explanation:
Other Local Revenue

Exclude one-time revenues such as the Workers' Compensation JPA rebate, insurance recoveries, and Medical Billing Option adjustment. Also, omit donations, as these funds are budgeted upon receipt. In the out year 2027-28, interest income is projected conservatively due to volatility in economic factors such as interest rates and inflation.

(linked from 6B
if NOT met)

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

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

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)

97,749,764.00

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

--

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

c. Net Budgeted Expenditures and Other Financing Uses

97,749,764.00

2,932,492.92

4,161,184.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. **CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,930,000.00	4,203,000.00	4,545,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,930,000.00	4,203,000.00	4,545,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	78,020,821.76	83,903,143.79	90,735,000.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	78,020,821.76	83,903,143.79	90,735,000.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	2,751,764.65	57,728,170.75	N/A	Met
Second Prior Year (2023-24)	1,686,365.61	64,555,289.40	N/A	Met
First Prior Year (2024-25)	(768,722.00)	68,635,890.00	1.1%	Met
Budget Year (2025-26) (Information only)	(11,355,880.00)	80,438,118.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	12,901,215.00	15,599,563.70	N/A	Met
Second Prior Year (2023-24)	15,023,100.00	18,351,328.35	N/A	Met
First Prior Year (2024-25)	17,911,815.00	20,037,694.00	N/A	Met
Budget Year (2025-26) (Information only)	19,268,972.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2025-26)	15,536,816.96		Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,192	2,150	2,084
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	100,845,000.00	91,712,000.00	93,398,000.00
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)	100,845,000.00	91,712,000.00	93,398,000.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,025,350.00	2,751,360.00	2,801,940.00
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	3,025,350.00	2,751,360.00	2,801,940.00

10C. Calculating the District's Budgeted Reserve Amount

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

All other data are extracted or calculated.

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
5,050,000.00	4,610,000.00	4,685,000.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
5,050,000.00	4,610,000.00	4,685,000.00
5.01%	5.03%	5.02%
3,025,350.00	2,751,360.00	2,801,940.00
Met	Met	Met

District's Reserve Standard

(Section 10B, Line 7):

Status:

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(12,775,603.00)			
Budget Year (2025-26)	(13,512,384.00)	736,781.00	5.8%	Met
1st Subsequent Year (2026-27)	(12,965,066.00)	(547,318.00)	(4.1%)	Met
2nd Subsequent Year (2027-28)	(13,552,164.00)	587,098.00	4.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2024-25)	0.00			
Budget Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2024-25)	2,400,000.00			
Budget Year (2025-26)	13,300,000.00	10,900,000.00	454.2%	Not Met
1st Subsequent Year (2026-27)	3,700,000.00	(9,600,000.00)	(72.2%)	Not Met
2nd Subsequent Year (2027-28)	4,300,000.00	600,000.00	16.2%	Not Met

1d. Impact of Capital Projects

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

Yes

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The transfers to Fund 40 and Fund 42 are aligned with the district's 10-Year Facilities Master Plan, and include a one-time transfer of \$11M in 2025-26 to support pool modernization and transitional kindergarten (TK) classroom upgrades.

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

Project Information:
(required if YES)

The district transfers general fund dollars to Fund 40 and Fund 42 for capital projects identified in the 10-Year Facilities Master Plan. These transfers are planned and do not currently create ongoing general fund obligations beyond what is already projected in the multi-year budget.

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	2	Fund 01 General Fund	Fund 01, 7438 & 7439	6,272
Certificates of Participation				
General Obligation Bonds	3	Fund 51 Bond Interest & Redemption	Fund 51, 7433 & 7434	7,690,000
Supp Early Retirement Program	2 & 4	Fund 01 General Fund	Fund 01, 3901 & 3902	1,010,152
State School Building Loans				
Compensated Absences		Fund 01 General Fund	Fund 01, 1000-3999	423,702

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

Premium on Issuance	3	Fund 51 Bond Interest & Redemption	Non-cash financial representation on audit report	913,132
Subscription-based IT Arrangements	2	Fund 01 General Fund	Fund 01, 7438 & 7439	73,683
TOTAL:				10,116,941

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	3,667	3,667	3,667	3,667
Certificates of Participation				
General Obligation Bonds	2,602,600	2,669,400	2,729,800	1,387,300
Supp Early Retirement Program	416,557	416,557	416,557	88,519
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Premium on Issuance	304,378	304,378	304,378	304,378
Subscription-based IT Arrangements	101,738	39,244	40,328	0
Total Annual Payments:	3,428,940	3,433,247	3,494,731	1,783,864
Has total annual payment increased over prior year (2024-25)?		Yes	Yes	No

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)

Increases in general obligation bond payments are covered by dedicated property tax levies authorized by voters.

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

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

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

No

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

Explanation:

(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

- 2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

Retirees are responsible for paying the over-the-cap fees and dependent premium payment. Those who make an irrevocable decision to opt out of the district's health benefit plan are eligible to receive an annual \$10,000 in-lieu payment through age 65.

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

Other

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability

6,383,172.00

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

4,279,421.00

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

2,103,751.00

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

0.00

0.00

0.00

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

265,000.00

265,000.00

265,000.00

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

265,000.00

265,000.00

265,000.00

d. Number of retirees receiving OPEB benefits

29.00

29.00

29.00

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00
265,000.00	265,000.00	265,000.00
265,000.00	265,000.00	265,000.00
29.00	29.00	29.00

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	179	181	181	181

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for the 2025-26 year are currently ongoing. The district and LaBUFA are actively engaged in collaborative discussions using the Interest-Based Bargaining (IBB) process to reach an agreement.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

353,713

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

No	No	No
3,740,847	3,927,889	4,124,283
87.8%	83.6%	79.6%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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

Certificated (Non-management) Step and Column Adjustments

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

No	No	No
518,967	528,308	537,818
1.8%	1.8%	1.8%

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?

No	No	No
No	No	No

Certificated (Non-management) - Other

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

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	132	132	131	131

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

129,009

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

No	No	No
1,806,624	1,896,955	1,991,803
87.8%	83.6%	79.6%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

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

No	No	No
76,216	76,826	77,441
.8%	.8%	.8%

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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	35	35	35	35

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

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)

Negotiations Not Settled

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

71,287

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
716,506	752,331	789,948
87.8%	83.6%	79.6%
5.0%	5.0%	5.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
101,257	102,863	104,496
1.3%	1.3%	1.3%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
No	No	No
0	0	0
0.0%	0.0%	0.0%

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

Yes

Jun 09, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

The former superintendent was terminated on December 31, 2024. At a special board meeting on January 27, 2025, the Board appointed the Assistant Superintendent of Business Services as Acting Superintendent. A new superintendent has been hired and will officially begin on July 1, 2025.

End of School District Budget Criteria and Standards Review

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

Laguna Beach Unified

Orange 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)

Budget, July 1

Budget 2025-26

Technical Review Checks

Phase - All

Display - Exceptions Only

Laguna Beach Unified

Orange 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)