COAST
UNIFIED SCHOOL DISTRICT

Jill Southern, Superintendent

2025-26 Final Budget
2024-25 Estimated Actuals

Board Members

Nic Johnson
Lee McFarland
Joe Prian
Christine Amato Quinn
Lisa Weseman

TO: Board of Trustees

FROM: Jill Southern, Superintendent
Christie Cosme, Chief Business Official

RE: **2025-26 FINAL BUDGET NARRATIVE AND OVERVIEW**

The 2025-26 Final Budget Report and LCAP is being presented for the Coast Unified School District Governing Board's review and approval, as required by Education Code 42131. The Annual Budget reflects the most current projections based on the Local Control Funding Formula (LCFF), and includes the district's financial position and projections based on the Governors May Revise of the State Budget. The budget shows the ability of the district to meet its financial obligations in 2025-26, 2026-27 and 2027-28. Because the budget is prepared prior to the enactment of the State Budget and before current-year revenues and expenditures are finalized, a revised budget will be submitted to the Board within 45 days of the State Budget's adoption, if material changes are required.

Below is a summary of the proposed State Budget and budget guidelines, compiled from the Legislative Analyst's Office (LAO), School Services of California (SSC) and the Business Administration Steering Committee (BASC).

State Budget Review

On May 14, 2025, Governor Gavin Newsom released the May Revision for the proposed 2025-26 State Budget. At May Revise the budget includes an increase of approximately $2.9 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act and a decrease of approximately $4.6 billion from the Governor's Budget in January. The revision proposes to appropriate only $117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of $118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, $1.3 billion instead of $1.6 billion. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculation for 2024-25 is made during the 2025-26 fiscal year. The 2025-26 budget includes $114.6 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education.

The major TK-12 funding provisions in the 2025-26 May Revision are as follows:

• Adjusts the 2024-25 mandatory Proposition 98 Rainy Day fund deposit of $1.2 billion down to $540 million due to adjustment of capital gains revenues for the year. Additionally, a decrease in Proposition 98 guarantee triggers a mandatory withdrawal of $540 million in 2025-26, exhausting the remaining fund balance of the reserve account.

• Funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), LCFF Equity Multiplier and several other categorical programs outside the LCFF are reduced to 2.30% from 2.43% at Governor's Budget. Specified categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. May Revise includes suspension of State Preschool Program COLA for 2025-26.

• May Revise proposes deferring $1.8 billion in LCFF funding from June 2026 to July 2026. Prior deferrals of $246.6 million for TK-12 education from 2023-24 and 2024-25 are fully repaid in the three-year budget window.

• Provides a total of $2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. This is a slight decrease from the Governor's Budget estimate of $2.4 billion. The budget also provides an accumulated amount of $1.2 billion in ongoing funding to support lowering the average

student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class. This is also lower than the $1.5 billion included in the Governor's Budget for this purpose.

• Increases the proposed adjustment for the Expanded Learning Opportunities Program from $4.435 billion to $4.515 billion in total ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils. Trailer bill also provides for a one-year grace period in transitioning from Tier II to Tier I. Additionally, the May Revise includes an additional $10 million to increase the minimum grant amount from $50,000 to $100,000 per LEA.

• The May Revise includes $200 million in one-time Proposition 98 funds to support evidence-based professional learning for elementary school educators aligned with the English Language Arts/English Language Development Framework, and $10 million in onetime Proposition 98 funding for the Sacramento County Office of Education to partner with the UCSF Dyslexia Center to support the Multitudes screener. These funds are in addition to the following investments included at the Governor's Budget to support literacy instruction: $500 million in one-time funds for TK-12 literacy and mathematics coaches, $40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, $25 million to spend by 2029-30 to launch Literacy and Mathematics Networks within the Statewide System of Support, and $300,000 in one-time non-Proposition 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance per Assembly Bill (AB) 2927.

• May Revise builds on the funding for teacher preparation and professional development proposed in January to:

- Repurpose $150 million in one-time funding for the Teacher Recruitment Incentive Grant to $100 million in one-time Proposition 98 funding for stipends of $10,000 for at least 500 hours of student teaching on a first-come, first-served basis. The remaining $50 million is part of the Proposition 98 budget solution.
- Extending by one year the deadlines for clear credential candidates who received a related waiver during the COVID-19 Pandemic to complete an induction program or two years of service, and for teacher candidates who received a related waiver during the COVID-19 Pandemic to pass the Reading Instruction Competence Assessment.
- Allow (1) credential candidates who completed preparation programs that were aligned to the Reading Instruction Competence Assessment to take that assessment on or before October 31, 2025; and (2) the Commission on Teacher Credentialing to adopt and administer an off-the-shelf reading instruction competence assessment that meets the requirements outlined in statute for candidates who have yet to pass a reading assessment and cannot take the state's literacy performance assessment.

• Reduces the investment in the Student Support and Professional Development Discretionary Block Grant from $1.8 billion to $1.7 billion. The block grant maintains the flexibility to use the funding for discretionary purposes and to fund statewide priorities including: (1) professional development for teachers on the ELA/ELD framework; (2) professional development for teachers on the mathematics framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment. Proposed funds will be disbursed based on average daily attendance (ADA) and will be available through June 30, 2029. Final expenditures must be reported to the CDE by September 30, 2029.

• The May Revise does not include any changes to Governor's Budget proposal to restore $378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.

• May Revise proposed $90.7 million in additional ongoing funding to fully fund the universal meals program in 2025-26 and provides $21.9 million in additional ongoing Proposition 98 funds for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.

• May Revise includes $15 million in one-time Proposition 98 General Fund for Secondary School Redesign Pilot Program for a COE to administer a pilot program to redesign middle and high schools to better serve the needs of all

students and increase student outcomes, and to manage a network of grantees to support peer learning and documentation of practices.

• Includes $2 million in ongoing Proposition 98 General Fund to support Regional English Learner lead agencies that help schools provide focused support to English learners.

• To address the projected budget shortfall, the May Revision includes a reduction of $177.5 million in remaining, unused General Fund from a $2 billion one-time allocation provided to the Office of Public School Construction in the 2023 Budget Act for TK-12 school facilities. These funds were made available on an as-needed basis for fire-impacted LEAs through August 2025; however, impacted schools have indicated that they do not plan to apply for the funds by this date. Proposition 2 facilities funds will be available as needed for fire-impacted LEAs moving forward.

Although the May Revision fully funds the COLA and avoids cuts to ongoing education programs, it only does so by deferring $1.8 billion in LCFF payments from June to July of 2026. The financial impact of devastating wildfires in Southern California and federal policy and funding changes being pursued by the new federal administration bring a risk of additional state budget shortfalls in future years.

The federal administration's tariff policies and potential federal funding reductions and layoffs could negatively affect the state's economy, reduce state revenues and increase state costs. The May Revision assumes a "growth recession," a period of below-trend growth and rising unemployment, but it does not reflect a traditional economic recession. Given the inconsistent federal tariff policy, stock market volatility, heightened uncertainty among both businesses and consumers, and higher inflation expectations, the relative probability of a recession is higher than in a typical period of normal growth and stability. In a mild recession state, revenues could be around $14 billion lower than the May Revision forecast.

Furthermore, the federal administration and Congress are considering significant cuts to education programs and to other programs, such as Medicaid, which would have a direct effect on LEA budgets but could potentially have a much larger indirect effect to the extent they force the state to redirect funding from schools to mitigate the impact of federal funding cuts. Projected declines in state revenue combined with growth in Medi-Cal costs have created a state budget deficit that is projected to grow significantly in the future. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and may require the state to suspend Proposition 98 and reduce education funding.

Given the risks associated with the state budget, LEAs should exercise caution before making any long-term commitments and LEAs should consider increasing reserves so that they can manage the deferral and absorb potential state and federal funding reductions.

LCAP

The Coast Unified School District Local Control Accountability Plan (LCAP) contains the following goals:

1. **To expand students' communication and critical thinking in literacy** as literacy skills are foundational to succeeding in other academic areas.
2. **To accelerate students' academic outcomes in mathematics** as student performance in mathematics continues to lag behind the performance in other academic areas and it is apparent that success in mathematics is a critical element to higher education and a variety of careers.
3. **To advance students' college and career readiness for students,** aligns with Coast Unified School District's Vision and Mission statements. Produce healthy, contributing and resilient members of a global society. Mission: CUSD will commit their talents and resources every day to support the mental, physical, and emotional well-being of students and families, remove barriers to learning and development, and focus on developing tomorrow's leaders today.

These goals are designed to meet the needs of all the students in the Coast Unified School District, including those who qualify as Socioeconomically Disadvantaged, English Learners, Homeless and Foster Youth. These goals also address each of the State's requirements for a compliant LCAP.

Coast Unified School District has a well-established process for securing meaningful engagement from educational partners. The district will continue to consult with Teachers, Principals, Administrators, Other School Personnel, Certificated and Classified Bargaining Unit Members, Parents, Students at District English Learner Advisory Committee meetings, Parent Advisory Committee meetings and other stakeholder meetings to bring forth feedback on current implementation and ideas for further improvement. The 2025-26 LCAP can be viewed by accessing the District website at: https://www.coastusd.org/about/lcff-and-lcap.

Following is a summary of data elements contained in the Budget:

- Estimated Enrollment: **462**.
- Estimated Average Daily Attendance (ADA): **434.28**
- Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) has been met: **$40,456** per ADA.
- The CDE approved Indirect Cost Rate for 2025-26: **8.83%**.

General Planning Factors:

Planning Factor	2025-26	2026-27	2027-28
Dept. of Finance Statutory COLA	2.30%	3.02%	3.42%
CalSTRS Employer Rate	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.81%	26.90%	27.80%
Unemployment Insurance Rate	0.05%	0.05%	0.05%
Minimum Wage	$16.90	$17.40	$17.80
Lottery-Unrestricted per ADA	$191	$191	$191
Lottery-Restricted per ADA	$82	$82	$82
Mandate Block Grant K-8	$39.09	$40.27	$41.65
Mandate Block Grant 9-12	$75.31	$77.58	$80.23

***School Services of California 2025-26 May Revision**

FUND O1 – GENERAL FUND

The General Fund is the main operating fund of the district and is used to account for the ordinary operations of the district. For Coast Unified School District, the LCFF minimum guarantee or "hold harmless" amount to be received is $623,045. In addition to *Basic Aid Status*, the district receives $200 per ADA minimum amount for the Education Protection Act which was authorized by the voters under Proposition 30.

REVENUES

Property Tax/LCFF Revenue Limit

Anticipated Property Tax revenue estimated at Budget Development is $14,070,565. This amounts to a 4.0% increase over P2 estimates per Fiscal Bulletin #85 from the San Luis Obispo County Office of Education. The LCFF minimum guarantee or "hold harmless" amount to be received is $623,045. In addition to *Basic Aid Status*, the district receives $200 per ADA minimum amount for the Education Protection Act which was authorized by the voters under Proposition 30.

Federal Revenue

Federal Revenues received by the district include Special Ed, IDEA Mental Health, Homeless Child Education Grant and Title I, II and III entitlements. The district is projected to receive $327,645 in Restricted Federal funds.

Other State Revenue

State Revenues received by the district include Expanded Learning Opportunities Grant, Lottery, Mandated Cost Block Grant, Career Technical Education Incentive Grant, Agriculture Incentive Grant, After School Education Safety Grant, Prop 28 Arts & Music Grant, Home to School Transportation Reimbursement Grant and Golden State Pathway Grant. The district is projected to receive $1,972,405 in Restricted Revenues and $105,827in Unrestricted Revenues.

Other Local Revenue

Other Local Revenues received by the district include funds from Student Run Enterprise, K-16 Strong Workforce Grant, K-12 Strong Workforce Grant, SIPE, TUPE, Facility Leases and Rentals, and Diablo Canyon. Unrestricted Local Revenues are projected at $450, 672 and Restricted Revenues at $775,693.

Multi-Year Revenue Highlights:	**2025-26**	**2026-27**	**2027-28**
Property Tax	14,070,565	14,634,762	15,221,795
LCFF/Revenue Limit	623,045	623,045	623,045
Education Protection Act (Prop 30)	92,766.00	89,506.00	86,320.00
Lottery	82,855.51	77,920.00	75,406.00
Interest	200,000.00	200,000.00	200,000.00
ELOP	450,000.00	425,000.00	425,000.00
Prop 28 Arts & Music	80,000.00	80,000.00	80,000.00
Home to School Transportation Reimbursement	215,916.00	215,916.00	215,916.00
Contributions from Unrestricted for Program Support			
Special Ed (RS 6500,3310,3311,3315,0724)	(2,068,572.00)	(2,083,890.05)	(2,098,049.14)
Title I	(19,576.00)	(21,895.25)	(22,094.17)
Title II	(6,386.00)	(7,160.54)	(7,635.15)
Title III	(31,167.00)	(34,691.00)	(35,752.00)
AIG	(20,000.00)	(20,000.00)	(20,000.00)
Ongoing & Major Maintenance	(621,881.00))	(602,105.77)	(609,616.40)
SIPE Safety	(1,400.00)	(1,400.00)	(1,400.00)

EXPENDITURES

Certificated Salaries

Expenditures for Certificated Staff are projected at $5.8 million. This amount reflects the 1.5% increase to salaries over 2024-25 as well as Step & Column.

Classified Salaries

Expenditures for Classified Staff are projected at $3.7 million. This amount reflects the 1.5% increase to salaries over 2024-25 as well as Step & Column.

Employee Benefits

Expenditures for Employee Benefits are projected at $4.5 million. This amount aligns with the actual payroll costs and includes the current planning factors for STRS and PERS.

Materials and Supplies

Expenditures for Materials and Supplies are projected at $1.2 million. This amount includes recent curriculum adoptions for Cambria Grammar School, Santa Lucia Middle School and Coast Union High School.

Services and Other Operating Expenditures

Services and Other Operating Expenditures are projected at $2.3 million. This amount encompasses costs related to contracted services for Special Education providers, professional services and legal fees.

Capital Outlay

Capital Outlay is projected at $287,000 and encompasses the payment for the new Diesel Buses as well as the Enterprise Contract.

Other Outgo

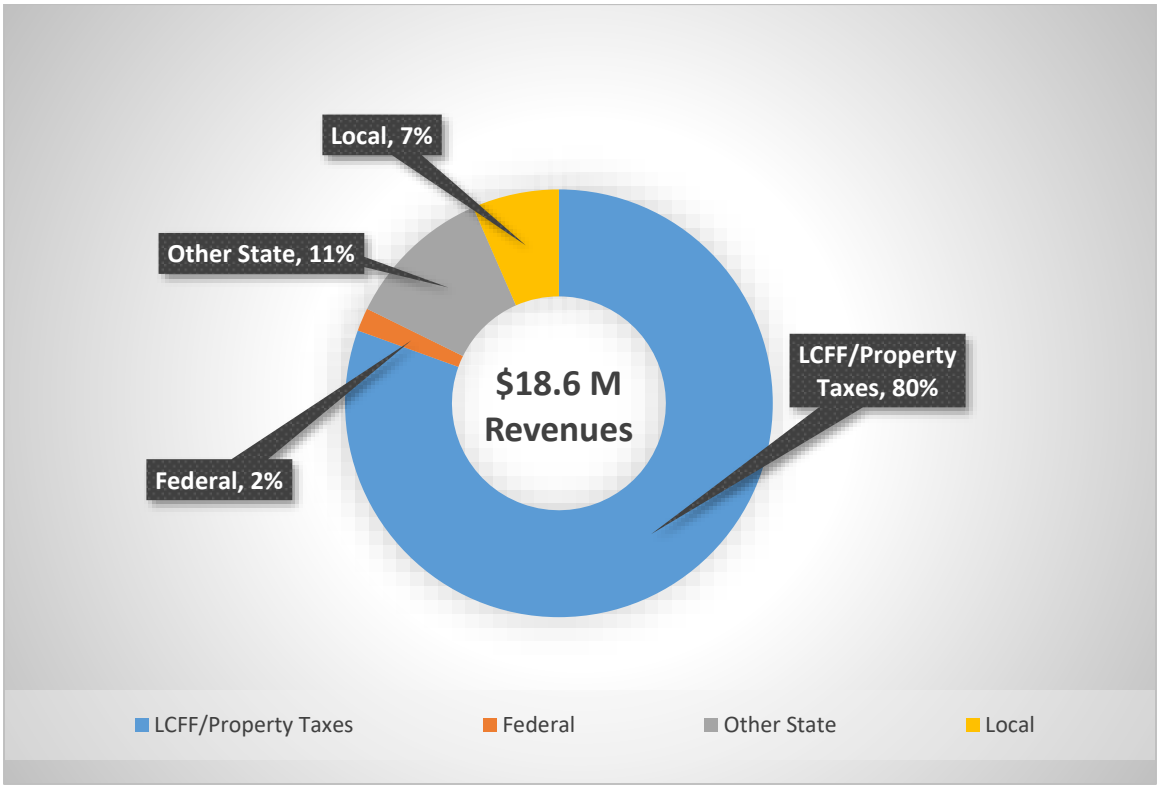
Other Outgo is projected at $1.7 million and includes the expenditures for the MOU with San Luis Coastal and Cayucos as well Special Education services provided out of district.

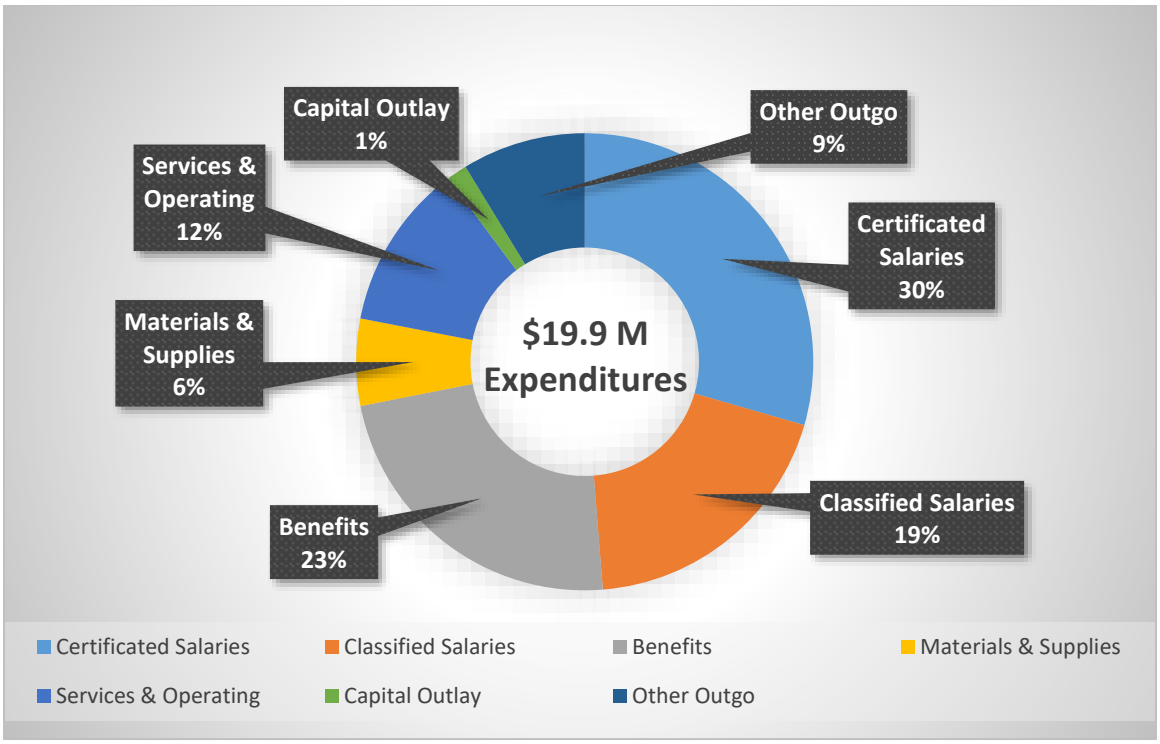
Multi-Year Expenditure Highlights:	2025-26	2026-27	2027-28
CalPERS	26.81%	26.90%	27.80%
CalSTRS	19.10%	19.10%	19.10%
Workers Comp	2.15%	2.15%	2.15%
Social Security	6.20%	6.20%	6.20%
EDD	0.05%	0.05%	0.05%
Medicare	1.45%	1.45%	1.45%
Certificated FTE	43.25	43.00	43.00
Classified FTE	62.71	62.71	62.71
Confidential Management FTE	9.30	9.30	9.30
Certificated Administration	5.00	5.00	5.00
Salaries	9,613,417.00	9,876,889.81	10,088,233.39
Employee Benefits	4,567,641.00	4,681,562.26	4,781,648.53
Materials & Supplies	1,213,046.00	999,926.00	999,926.00
Operating Expenses	2,320,538.00	2,236,662.06	2,263,395.30
Other Outgo	1,723,642.50	1,450,000.00	1,450,000.00

GENERAL FUND SUMMARY

Revenues, Expenditures and Fund Balance – Unrestricted and Restricted Combined

Description	2024-25 Estimated Actuals	2025-26 Budget	Change
Revenues	18,473,133.81	18,654,571.37	**+181,437.56**
Expenditures	19,413,469.78	19,938,576.50	**+525,106.82**
Surplus/Deficit	(940,335.97)	(1,284,005.13)	**+(343,669.16)**
Total Transfers	(779,143.45)	(228,290.00)	**(550,853.45)**
End Balance Gain/Loss	(1,717,479.42)	(1,284,005.13)	**(435,474.29)**
Beginning Fund Balance	6,855,196.05	5,137,716.63	**(1,717,479.42)**
Ending Fund Balance	5,137,716.33	3,851,711.50	**(1,286,004.83)**





Fund Balance

The projected Fund balance in the General Fund for the 2025-26 fiscal year is anticipated to be $5.0 million reflecting an increase in $843,343.

Components of the Ending Fund Balance

	2025-26	2026-27	2027-28
Ending Fund Balance	$3,851,711.50	$3,087,734.85	$2,552,884.71
Revolving Cash	$10,000.00	$10,000.00	$10,000.00
Restricted	$1,898,905.66	$1,030,128.94	$532,438.19
Committed	$0.00	$0.00	$0.00
Assigned	$0.00	$0.00	$0.00
Unassigned Reserves	$1,952,805.84	$2,057,605.91	$2,020,446.52
State Required 4% Amount	$797,543.06	$777,705.08	$791,144.41
CUSD Reserve %	**9.79%**	**10.58%**	**10.22%**

Cash Flow Analysis
Requirements are met as a cash flow analysis indicates that there will not be a negative cash flow balance at or before the end of the fiscal year.

OTHER FUNDS

Fund 08 – GASB 84-ASB
The Government Accounting Standard Board Statement No. 84 (GASB 84) requirements were established to improve identifications and fiduciary activity reported by state and local governments. Coast Unified School District ASB Accounts are tracked annually at the end of each year and posted to Fund 08. Funds continue to be held in the individual bank accounts as opposed to the county treasurer. Fund 08 has a balance of **$224,562**.

Fund 13 – Cafeteria Fund
This fund in used to account separately for the federal, state and local resources to operate the food service program. At Budget adoption the projected contribution from General Fund to Fund 13 is **$153,290.** This amount may be reduced as we see higher reimbursement rates from participation in the Community Eligibility Provision (CEP) program. We will be monitoring this fund closely.

Fund 17 – Special Reserve
Our Board of Trustees has designated Fund 17 to make future, one-time purchases in Facilities, Technology and Transportation. The estimated fund balance for June 30, 2025 is **$772,939**, none of which is being used to meet our required reserve limit.

Fund 25 – Capitol Facilities Fund (Developer Fees)
Fund 25 is used to account for funds received through Developer Fees. The estimated fund balance for June 30, 2025 is **$177,386**.

Fund 40 – Special Reserve Fund for Capital Outlay Projects
Fund 40 is used to account for funds that are earmarked for Capital Outlay purposes. The estimated fund balance for June 30, 2025 is **$8,592**.

Fund 51 – Bond Interest and Redemption Fund
Fund 51 is used for the repayment of bonds issued by the District along with associated bond interest payments. This fund is administered, controlled, and operated by SLO County Auditor / Treasurer's Office.

Recommended Action: Board Approve Positive Certification

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

The district's budget stabilization plan includes the restructure of positions as personnel retire or leave the district, non-personnel cost reductions, and established timelines for ongoing budget planning and actions. These plans are based on the current state budget, anticipated revenue losses, and rising ongoing costs.

Based on the information in the 2025-26 Budget Report, the Coast Unified School District maintains a positive cash flow and is able to meet all district obligations in the current budget and two subsequent fiscal years. The 2025-26 Budget Report is a detailed and accurate representation of revenues and expenditures at this time.

The Budget is presented in the state required format and record.

District Administration is presenting this narrative and overview for your review and consideration.

We recommend that the Board of Trustees approve the **2025-26** Budget as presented.

SSC School District and Charter School Financial Projection Dartboard
2025-26 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2025-26 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	**2024-25**[1]	**2025-26**[2]	**2026-27**	**2027-28**	**2028-29**
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	**TK-3**	**4-6**	**7-8**	**9-12**
2024-25 Base Grants	$10,025	$10,177	$10,478	$12,144
Statutory COLA of 2.30%	$231	$234	$241	$279
2025-26 Base Grants	$10,256	$10,411	$10,719	$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,067	–	–	$323
2025-26 Adjusted Base Grants[3]	$11,323	$10,411	$10,719	$12,746
Transitional Kindergarten (TK) Add-On[4]	$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
California CPI		3.07%	3.42%	2.98%	2.77%	2.90%
California Lottery	Unrestricted per ADA	$191	$191	$191	$191	$191
	Restricted per ADA	$82	$82	$82	$82	$82
Mandate Block Grant (District)	Grades K-8 per ADA	$38.21	$39.09	$40.27	$41.65	$43.03
	Grades 9-12 per ADA	$73.62	$75.31	$77.58	$80.23	$82.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	$20.06	$20.52	$21.14	$21.86	$22.58
	Grades 9-12 per ADA	$55.76	$57.04	$58.76	$60.77	$62.78
Interest Rate for Ten-Year Treasuries		4.23%	4.56%	4.58%	4.50%	4.40%
CalSTRS Employer Rate[5]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate[6]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[7]		$16.50	$16.90	$17.40	$17.80	$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	**District ADA Range**
The greater of 5% or $88,000	0 to 300
The greater of 4% or $88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

[1]Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.
[2]Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. California State Preschool Program is proposed to be excluded in 2025-26.
[3]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.
[4]Funding is based on TK ADA only and is adjusted by statutory COLA each year, which for 2025-26 is $3,148. The May Revision TK Add-On amount of $5,545 (inclusive of the adjusted $3,148 amount) is proposed to fund the cost of implementing lower TK ratios.
[5]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.
[6]Unemployment insurance rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).
[7]Minimum wage rates are effective January 1 of the respective year.

School Services of California INC.
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LCFF CALCULATOR

75465	5 digit District code or 7 digit School code *(from the CDS code)*	LEA:	Coast Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title:	2025-26 Budget Development
District	Projection Type	Created by:	Christie Cosme
		Email:	ccosme@coastusd.org
5/15/2025	Projection Date	Phone:	805-924-2924

DATA ONLY - NO CALCULATIONS

Coast Unified (75465)	2019-20	2020-21	2021-22	PY3 2022-23	PY2 2023-24	PY1 2024-25	CY 2025-26	CY1 2026-27	CY2 2027-28	CY3 2028-29	CY4 2029-30
(1) UNIVERSAL ASSUMPTIONS											
Supplemental Grant %				20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)				65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension *(prefilled as calculated by the Department of Finance, DOF)*				13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Statutory COLA				6.56%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Augmentation/(COLA Suspension)				6.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (*2022-23 forward*)				$ 2,813	$ 3,044	$ 3,077	$ 3,148	$ 3,243	$ 3,354	$ 3,465	$ 3,577
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)				12.74780911%	21.98880689%	28.19204594%					
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)				12.84814107%	22.03836064%	28.19204594%					
Local EPA Accrual				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Coast Unified (75465)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF												
NEW CHARTER SCHOOLS							**New Charter School Name:**					
							Year that charter starts operation (select from drop down list):		**2022-23**			
(a) TRANSFER OF IN-LIEU PROPERTY TAX					**Note: Charter schools should contact sponsoring district(s) for In-lieu estimate**							
I-4	**In-Lieu of Property Tax**				-	-	-					
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)												
A-1, A-2, A-3	**Enrollment**		-	-	-	-	-					
B-1, B-2, B-3	**Unduplicated Pupil Count**		-	-	-	-	-					
	Single Year Unduplicated Pupil Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location												
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.												
D-3	**Unduplicated Pupil Percentage (%)**				**0.00%**	**0.00%**	**0.00%**	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)												
ADA used for the Transitional Kindergarten Add-on ONLY:												
G-4	**TK** (NEW beginning 2022-23)				-	-	-					
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter P2 Data - Note: Charter School ADA is always funded on current year												
B-1	**Grades TK-3**				-	-	-					
B-2	**Grades 4-6**				-	-	-					
B-3	**Grades 7-8**				-	-	-					
B-4	**Grades 9-12**				-	-	-					
	SUBTOTAL ADA				-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment				-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS												
Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative. **Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.**												
H-2	Miscellaneous Adjustments				$ -	$ -	$ -					
J-4	Minimum State Aid Adjustments				$ -	$ -	$ -					

Coast Unified (75465)		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF												
(a) GENERAL QUESTIONS												
	Is your district required to transfer in-lieu taxes to a charter school?				NO							
	Does your district have a necessary small school?				NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION												
	Did your district meet the requirements of funding?				YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES												
C-1	**Estimated Property Taxes (excluding RDA)**				$ 12,260,975	$ 12,943,576	$ 13,540,106	$ 14,070,565	$ 14,634,762	$ 15,221,796	$ 15,830,473	
B-5	**Redevelopment Agency Local Revenue**				$ -	$ -	$ -					
	Less In-Lieu Property Tax Transfer				$ (9,815)	$ (18,396)	$ -	$ -	$ -	$ -	$ -	$ -
	Total Local Revenue				$ 12,251,160	$ 12,925,180	$ 13,540,106	$ 14,070,565	$ 14,634,762	$ 15,221,796	$ 15,830,473	$ -
(d) OTHER LCFF ADJUSTMENTS												
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.												
H-2	**Miscellaneous Adjustments**				$ -	$ -	$ -					
J-5	**Minimum State Aid Adjustments**				$ -	$ -	$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE												
A-1 / A-3	**District Enrollment**		536	495	485	487	477	462	449	434		
A-2 / A-4	**COE Enrollment**		1	1	1	2	1	1	1	1		
	Total Enrollment		537	496	486	489	478	463	450	435	-	-
B-1 / B-3	**District Unduplicated Pupil Count**		412	384	365	417	425	426	426	426		
B-2 / B-4	**COE Unduplicated Pupil Count**		1	1	1	1	1	1	1	1		
	Total Unduplicated Pupil Count		413	385	366	418	426	427	427	427	-	-
	Single Year Unduplicated Pupil Percentage				75.31%	85.48%	89.12%	92.22%	94.89%	98.16%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%) - 3 Year Rolling Percentage				76.63%	79.47%	83.28%	88.88%	92.02%	95.03%	0.00%	0.00%

Coast Unified (75465) - 2025-26 Budget Development				5/15/2025				
DETAILED ADA CALCULATION	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2019-20 ADA	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA
Grades TK-3	164.65	164.65	121.12	127.78	127.60	131.30	125.96	120.32
Grades 4-6	120.56	120.56	114.03	97.93	97.78	99.01	85.54	85.54
Grades 7-8	80.10	80.10	69.45	72.82	78.36	78.42	56.40	59.22
Grades 9-12	185.61	185.61	163.97	146.74	151.98	154.62	154.16	142.88
LCFF Subtotal	550.92	550.92	468.57	445.27	455.72	463.35	422.06	407.96
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	550.92	550.92	468.57	445.27	455.72	463.35	422.06	407.96
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2020-21 ADA	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA
Grades TK-3	164.65	121.12	127.78	127.60	131.30	125.96	120.32	120.32
Grades 4-6	120.56	114.03	97.93	97.78	99.01	85.54	85.54	87.42
Grades 7-8	80.10	69.45	72.82	78.36	78.42	56.40	59.22	53.58
Grades 9-12	185.61	163.97	146.74	151.98	154.62	154.16	142.88	133.48
LCFF Subtotal	550.92	468.57	445.27	455.72	463.35	422.06	407.96	394.80
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	550.92	468.57	445.27	455.72	463.35	422.06	407.96	394.80
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)	2021-22 ADA	2022-23 ADA	2023-24 ADA	2024-25 ADA	2025-26 ADA	2026-27 ADA	2027-28 ADA	2028-29 ADA
Grades TK-3	121.12	127.78	127.60	131.30	125.96	120.32	120.32	-
Grades 4-6	114.03	97.93	97.78	99.01	85.54	85.54	87.42	-
Grades 7-8	69.45	72.82	78.36	78.42	56.40	59.22	53.58	-
Grades 9-12	163.97	146.74	151.98	154.62	154.16	142.88	133.48	-
LCFF Subtotal	468.57	445.27	455.72	463.35	422.06	407.96	394.80	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	468.57	445.27	455.72	463.35	422.06	407.96	394.80	-
Net Adjustment to Prior Year ADA for Charter Shift								
Second Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift		-	-	-	-	-	-	-
Prior Year Net increase/(decrease) to prior year ADA due to Charter School Shift	-	-	-	-	-	-	-	-
Second prior year charter school shift percentage		-	-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23								
Grades TK-3	150.14	137.85	125.50	128.89	128.29	125.86	122.20	80.21
Grades 4-6	118.38	110.84	103.25	98.24	94.11	90.03	86.17	57.65
Grades 7-8	76.55	74.12	73.54	76.53	71.06	64.68	56.40	37.60
Grades 9-12	178.40	165.44	154.23	151.11	153.59	150.55	143.51	92.12
LCFF Subtotal	523.47	488.25	456.52	454.77	447.05	431.12	408.28	267.58
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	523.47	488.25	456.52	454.77	447.05	431.12	408.28	267.58
Current Year Charter Shift ADA for the Hold Harmless and 3-prior year average	-	-	-	-	-	-	-	-
Current Year ADA								
Grades TK-3	127.78	127.60	131.30	125.96	120.32	120.32	-	-
Grades 4-6	97.93	97.78	99.01	85.54	85.54	87.42	-	-
Grades 7-8	72.82	78.36	78.42	56.40	59.22	53.58	-	-
Grades 9-12	146.74	151.98	154.62	154.16	142.88	133.48	-	-
LCFF Subtotal	445.27	455.72	463.35	422.06	407.96	394.80	-	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	445.27	455.72	463.35	422.06	407.96	394.80	-	-
Change in LCFF ADA (excludes NSS ADA)	(23.30) Decline	10.45 Increase	7.63 Increase	(41.29) Decline	(14.10) Decline	(13.16) Decline	(394.80) Decline	- No Change

Coast Unified (75465) - 2025-26 Budget Development				5/15/2025				
DETAILED ADA CALCULATION	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	150.14	137.85	131.30	131.30	128.29	125.86	122.20	80.21
Grades 4-6	118.38	110.84	99.01	99.01	94.11	90.03	86.17	57.65
Grades 7-8	76.55	74.12	78.42	78.42	71.06	64.68	56.40	37.60
Grades 9-12	178.40	165.44	154.62	154.62	153.59	150.55	143.51	92.12
Subtotal	523.47	488.25	463.35	463.35	447.05	431.12	408.28	267.58
	3PY Average	*3PY Average*	*Current Year*	*Prior Year*	*3PY Average*	*3PY Average*	*3PY Average*	*3PY Average*
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	0.98	0.10	-	-	-	-	-	-
Grades 4-6	0.09	0.94	-	-	-	-	-	-
Grades 7-8	-	0.87	0.48	0.48	0.48	0.48	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	1.07	1.91	0.48	0.48	0.48	0.48	-	-
ACTUAL ADA ***(Current Year Only)***								
Grades TK-3	128.76	127.70	131.30	125.96	120.32	120.32	-	-
Grades 4-6	98.02	98.72	99.01	85.54	85.54	87.42	-	-
Grades 7-8	72.82	79.23	78.90	56.88	59.70	54.06	-	-
Grades 9-12	146.74	151.98	154.62	154.16	142.88	133.48	-	-
Total Actual ADA	446.34	457.63	463.83	422.54	408.44	395.28	-	-
TOTAL FUNDED ADA, LCFF & NSS								
Grades TK-3	151.12	137.95	131.30	131.30	128.29	125.86	122.20	80.21
Grades 4-6	118.47	111.78	99.01	99.01	94.11	90.03	86.17	57.65
Grades 7-8	76.55	74.99	78.90	78.90	71.54	65.16	56.40	37.60
Grades 9-12	178.40	165.44	154.62	154.62	153.59	150.55	143.51	92.12
Total Funded ADA	**524.54**	**490.16**	**463.83**	**463.83**	**447.53**	**431.60**	**408.28**	**267.58**
Funded Difference (Funded ADA less Actual ADA)	*78.20*	*32.53*	-	*41.29*	*39.09*	*36.32*	*408.28*	*267.58*
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA	10.87	10.70	20.64	23.50	23.50	26.32	-	-

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b					PY3	v.26.1b	5/15/2025				PY2
LOCAL CONTROL FUNDING FORMULA						**2022-23**						**2023-24**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		13.26%	0.00%	76.63%	76.63%			8.22%	0.00%	79.47%	79.47%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	151.12	$ 9,166	$ 953	$ 1,551	$ 1,423	$ 1,978,542	137.95	$ 9,919	$ 1,032	$ 1,741	$ 1,742	$ 1,991,082
Grades 4-6	118.47	9,304		1,426	1,308	1,426,145	111.78	10,069		1,600	1,602	1,483,420
Grades 7-8	76.55	9,580		1,468	1,347	948,847	74.99	10,367		1,648	1,649	1,024,637
Grades 9-12	178.40	11,102	289	1,746	1,602	2,629,313	165.44	12,015	312	1,959	1,961	2,687,891
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 5,201,357	$ 195,574	$ 827,134	$ 758,782	$ 6,982,847		$ 5,259,022	$ 193,981	$ 866,700	$ 867,327	$ 7,187,030
NSS Allowance		-				-		-				-
TOTAL BASE	524.54	$ 5,201,357	$ 195,574	$ 827,134	$ 758,782	$ 6,982,847	490.16	$ 5,259,022	$ 193,981	$ 866,700	$ 867,327	$ 7,187,030
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						215,916						233,664
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	10.87	TK Add-on rate	$ 2,813.00		30,577	TK ADA	10.70	TK Add-on rate	$ 3,044.00		32,571
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 8,583,766						$ 8,807,691
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 8,583,766**						**$ 8,807,691**
Local Revenue (including RDA)						(12,251,160)						(12,925,180)
Gross State Aid						**$ -**						**$ -**
Education Protection Account Entitlement						(104,908)						(98,032)
Net State Aid						**$ -**						**$ -**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2022-23 ADA		Minimum State Aid			12-13 Rate	2023-24 ADA		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			$ 7,230.25	524.54		$ 3,792,555			$ 7,230.25	490.16		$ 3,543,979
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(12,251,160)						(12,925,180)
Less Education Protection Account Entitlement						(104,908)						(98,032)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						623,045						623,045
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 623,045**						**$ 623,045**
Proration Factor												0.00%
Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 623,045**						**$ 623,045**
ADDITIONAL STATE AID						**$ 623,045**						**$ 623,045**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental						**$ 8,583,766**						**$ 8,807,691**
Change Over Prior Year									2.61%	223,925		
LCFF Entitlement Per ADA (excluding Categorical MSA)						$ 16,364						17,969
Per-ADA Change Over Prior Year									9.81%	1,605		
Basic Aid Status (school districts only)						*Basic Aid*						*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
						2022-23				Increase		2023-24
State Aid						$ 623,045			0.00%	-		$ 623,045
Education Protection Account						104,908						98,032
Property Taxes Net of In-Lieu Transfers						12,251,160			5.50%	674,020		12,925,180
Charter In-Lieu Taxes						-			0.00%	-		-

Calculator Tab

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b	PY3	v.26.1b	5/15/2025		PY2
LOCAL CONTROL FUNDING FORMULA		**2022-23**				**2023-24**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		**$ 12,979,113**		5.19%	674,020	**$ 13,646,257**

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b					PY1	v.26.1b	5/15/2025				CY
LOCAL CONTROL FUNDING FORMULA						**2024-25**						**2025-26**
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		1.07%	0.00%	83.28%	83.28%			2.30%	0.00%	88.88%	88.88%	
	Current Year ADA	Base	Grade Span	Supplemental	Concentration	Total	Prior Year ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	131.30	$ 10,025	$ 1,043	$ 1,843	$ 2,035	$ 1,962,410	131.30	$ 10,256	$ 1,067	$ 2,013	$ 2,494	$ 2,078,391
Grades 4-6	99.01	10,177		1,695	1,871	1,360,677	99.01	10,411		1,851	2,293	1,441,028
Grades 7-8	78.90	10,478		1,745	1,926	1,116,379	78.90	10,719		1,905	2,361	1,182,312
Grades 9-12	154.62	12,144	316	2,075	2,290	2,601,595	154.62	12,423	323	2,266	2,807	2,755,121
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 5,028,327	$ 185,805	$ 868,467	$ 958,462	$ 7,041,061		$ 5,143,979	$ 190,040	$ 948,176	$ 1,174,657	$ 7,456,852
NSS Allowance		-				-		-				-
TOTAL BASE	463.83	$ 5,028,327	$ 185,805	$ 868,467	$ 958,462	$ 7,041,061	463.83	$ 5,143,979	$ 190,040	$ 948,176	$ 1,174,657	$ 7,456,852
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						236,164						241,596
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	20.64	TK Add-on rate	$ 3,077.00		63,509	TK ADA	23.50	TK Add-on rate	$ 3,148.00		73,978
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 8,695,160						$ 9,126,852
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 8,695,160**						**$ 9,126,852**
Local Revenue (including RDA)						(13,540,106)						(14,070,565)
Gross State Aid						**$ -**						**$ -**
Education Protection Account Entitlement						(92,766)						(92,766)
Net State Aid						**$ -**						**$ -**
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2024-25 ADA		Minimum State Aid			12-13 Rate	2025-26 ADA		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			$ 7,230.25	463.83		$ 3,353,607			$ 7,230.25	463.83		$ 3,353,607
2012-13 NSS Allowance (deficited)			$ -			-			$ -			-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(13,540,106)						(14,070,565)
Less Education Protection Account Entitlement						(92,766)						(92,766)
Subtotal State Aid for Historical RL/Charter General BG						**$ -**						**$ -**
Categorical Minimum State Aid						623,045						623,045
Charter School Categorical Block Grant adjusted for ADA			-	-		-			-	-		-
Minimum State Aid Guarantee Before Proration Factor						**$ 623,045**						**$ 623,045**
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
LCFF Entitlement						-						-
Minimum State Aid plus Property Taxes including RDA						-						-
Offset						-						-
Minimum State Aid Prior to Offset						-						-
Total Minimum State Aid with Offset						-						-
State Aid Before Additional State Aid						**$ 623,045**						**$ 623,045**
ADDITIONAL STATE AID						**$ 623,045**						**$ 623,045**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee						**$ 623,045**						**$ 623,045**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem						**$ 8,695,160**						**$ 9,126,852**
Change Over Prior Year			-1.28%	(112,531)					4.96%	431,692		
LCFF Entitlement Per ADA (excluding Categorical MSA)						18,746						19,677
Per-ADA Change Over Prior Year			4.32%	777					4.97%	931		
Basic Aid Status (school districts only)						*Basic Aid*						*Basic Aid*
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2024-25				Increase		2025-26
State Aid			0.00%	-		$ 623,045			0.00%	-		$ 623,045
Education Protection Account						92,766						92,766
Property Taxes Net of In-Lieu Transfers			4.76%	614,926		13,540,106			3.92%	530,459		14,070,565
Charter In-Lieu Taxes			0.00%	-		-			0.00%	-		-

Calculator Tab

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b			PY1	v.26.1b	5/15/2025		CY
LOCAL CONTROL FUNDING FORMULA				**2024-25**				**2025-26**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.51%	614,926	**$ 14,255,917**		3.72%	530,459	**$ 14,786,376**

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b	CY1	v.26.1b	CY2
LOCAL CONTROL FUNDING FORMULA		**2026-27**		**2027-28**

LCFF ENTITLEMENT CALCULATION

		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		3.02%	0.00%	92.02%	92.02%			3.42%	0.00%	95.03%	95.03%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	128.29	$ 10,566	$ 1,099	$ 2,147	$ 2,807	$ 2,132,022	125.86	$ 10,927	$ 1,136	$ 2,293	$ 3,139	$ 2,201,848
Grades 4-6	94.11	10,725		1,974	2,581	1,437,962	90.03	11,092		2,108	2,886	1,448,243
Grades 7-8	71.54	11,043		2,032	2,657	1,125,513	65.16	11,421		2,171	2,972	1,079,268
Grades 9-12	153.59	12,798	333	2,417	3,160	2,873,260	150.55	13,236	344	2,581	3,533	2,965,002
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 5,120,503	$ 192,136	$ 977,738	$ 1,278,380	$ 7,568,757		$ 5,110,757	$ 194,766	$ 1,008,367	$ 1,380,471	$ 7,694,361
NSS Allowance		-				-		-				-
TOTAL BASE	447.53	$ 5,120,503	$ 192,136	$ 977,738	$ 1,278,380	$ 7,568,757	431.60	$ 5,110,757	$ 194,766	$ 1,008,367	$ 1,380,471	$ 7,694,361
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						248,892						257,404
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	23.50	TK Add-on rate	$ 3,243.00		76,211	TK ADA	26.32	TK Add-on rate	$ 3,354.00		88,277
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 9,248,286						$ 9,394,468
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 9,248,286**						**$ 9,394,468**
Local Revenue (including RDA)						(14,634,762)						(15,221,796)
Gross State Aid						**$ -**						**$ -**
Education Protection Account Entitlement						(89,506)						(86,320)
Net State Aid						**$ -**						**$ -**

MINIMUM STATE AID CALCULATION

	12-13 Rate	2026-27 ADA	Minimum State Aid	12-13 Rate	2027-28 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA	$ 7,230.25	447.53	$ 3,235,754	$ 7,230.25	431.60	$ 3,120,576
2012-13 NSS Allowance (deficited)	$ -		-	$ -		-
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In-Lieu			(14,634,762)			(15,221,796)
Less Education Protection Account Entitlement			(89,506)			(86,320)
Subtotal State Aid for Historical RL/Charter General BG			**$ -**			**$ -**
Categorical Minimum State Aid			623,045			623,045
Charter School Categorical Block Grant adjusted for ADA	-	-	-	-	-	-
Minimum State Aid Guarantee Before Proration Factor			**$ 623,045**			**$ 623,045**
Proration Factor			0.00%			0.00%
Minimum State Aid Guarantee			**$ 623,045**			**$ 623,045**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement			-			-
Minimum State Aid plus Property Taxes including RDA			-			-
Offset			-			-
Minimum State Aid Prior to Offset			-			-
Total Minimum State Aid with Offset			-			-
State Aid Before Additional State Aid			**$ 623,045**			**$ 623,045**
ADDITIONAL STATE AID			**$ 623,045**			**$ 623,045**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			**$ 623,045**			**$ 623,045**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem			**$ 9,248,286**			**$ 9,394,468**
Change Over Prior Year	1.33%	121,434		1.58%	146,182	
LCFF Entitlement Per ADA (excluding Categorical MSA)			20,665			21,767
Per-ADA Change Over Prior Year	5.02%	988		5.33%	1,102	
Basic Aid Status (school districts only)			*Basic Aid*			*Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2026-27		Increase	2027-28
State Aid	0.00%	-	$ 623,045	0.00%	-	$ 623,045
Education Protection Account			89,506			86,320
Property Taxes Net of In-Lieu Transfers	4.01%	564,197	14,634,762	4.01%	587,034	15,221,796
Charter In-Lieu Taxes	0.00%	-	-	0.00%	-	-

Calculator Tab

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b		CY1	v.26.1b		CY2
LOCAL CONTROL FUNDING FORMULA			**2026-27**			**2027-28**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	3.82%	564,197	**$ 15,347,313**	3.82%	587,034	**$ 15,931,161**

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b	CY3	v.26.1b	CY4
LOCAL CONTROL FUNDING FORMULA		**2028-29**		**2029-30**

LCFF ENTITLEMENT CALCULATION

	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors	3.31%	0.00%	0.00%	0.00%		3.24%	0.00%	0.00%	0.00%	
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	122.20	$ 11,289	$ 1,174	$ -	$ -	$ 1,522,979	80.21	$ 11,655	$ 1,212	$ -	$ -	$ 1,032,062
Grades 4-6	86.17	11,459		-	-	987,422	57.65	11,830		-	-	682,000
Grades 7-8	56.40	11,799		-	-	665,464	37.60	12,181		-	-	458,006
Grades 9-12	143.51	13,674	356	-	-	2,013,445	92.12	14,117	367	-	-	1,334,266
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 4,994,758	$ 194,552	$ -	$ -	$ 5,189,310		$ 3,375,312	$ 131,022	$ -	$ -	$ 3,506,334
NSS Allowance		-				-		-				-
TOTAL BASE	408.28	$ 4,994,758	$ 194,552	$ -	$ -	$ 5,189,310	267.58	$ 3,375,312	$ 131,022	$ -	$ -	$ 3,506,334
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 35,609						$ 35,609
Home-to-School Transportation (COLA added commencing 2023-24)						265,924						274,540
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	-	TK Add-on rate	$ 3,465.00		-	TK ADA	-	TK Add-on rate	$ 3,577.00		-
ECONOMIC RECOVERY TARGET PAYMENT						**1,318,817**						**1,318,817**
LCFF Entitlement Before Adjustments						$ 6,809,660						$ 5,135,300
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 6,809,660**						**$ 5,135,300**
Local Revenue (including RDA)						(15,830,473)						-
Gross State Aid						**$ -**						**$ 5,135,300**
Education Protection Account Entitlement						(81,656)						(53,516)
Net State Aid						**$ -**						**$ 5,081,784**

MINIMUM STATE AID CALCULATION

	12-13 Rate	2028-29 ADA	Minimum State Aid	12-13 Rate	2029-30 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	$ 7,230.25	408.28	$ 2,951,966	$ 7,230.25	267.58	$ 1,934,670
2012-13 NSS Allowance (deficited)	$ -		-	$ -		-
Minimum State Aid Adjustments			-			-
Less Current Year Property Taxes/In-Lieu			(15,830,473)			-
Less Education Protection Account Entitlement			(81,656)			(53,516)
Subtotal State Aid for Historical RL/Charter General BG			**$ -**			**$ 1,881,154**
Categorical Minimum State Aid			623,045			623,045
Charter School Categorical Block Grant adjusted for ADA	-	-	-	-	-	-
Minimum State Aid Guarantee Before Proration Factor			**$ 623,045**			**$ 2,504,199**
Proration Factor			0.00%			0.00%
Minimum State Aid Guarantee			**$ 623,045**			**$ 2,504,199**
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
LCFF Entitlement			-			-
Minimum State Aid plus Property Taxes including RDA			-			-
Offset			-			-
Minimum State Aid Prior to Offset			-			-
Total Minimum State Aid with Offset			-			-
State Aid Before Additional State Aid			**$ 623,045**			**$ 5,081,784**
ADDITIONAL STATE AID			**$ 623,045**			**$ -**
LCFF State Aid, Adjusted for Minimum State Aid Guarantee			**$ 623,045**			**$ 5,081,784**
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplem			**$ 6,809,660**			**$ 5,135,300**
Change Over Prior Year	-27.51%	(2,584,808)		-24.59%	(1,674,360)	
LCFF Entitlement Per ADA (excluding Categorical MSA)			16,679			19,192
Per-ADA Change Over Prior Year	-23.37%	(5,088)		15.07%	2,513	
Basic Aid Status (school districts only)			*Basic Aid*			*Non-Basic Aid*

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2028-29		Increase	2029-30
State Aid	0.00%	-	$ 623,045	715.64%	4,458,739	$ 5,081,784
Education Protection Account			81,656			53,516
Property Taxes Net of In-Lieu Transfers	4.00%	608,677	15,830,473	-100.00%	(15,830,473)	-
Charter In-Lieu Taxes	0.00%	-	-	0.00%	-	-

Coast Unified (75465) - 2025-26 Budget Development	v.26.1b			CY3	v.26.1b			CY4
LOCAL CONTROL FUNDING FORMULA				**2028-29**				**2029-30**
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	3.82%	608,677		**$ 16,535,174**	-74.10%	(11,371,734)		**$ 5,135,300**

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2025-26 Budget Development

5/15/25

EDUCATION PROTECTION ACCOUNT

		Calculated* 2022-23	CDE P-2 Certification* 2023-24	Calculated* 2023-24	Estimated P-2 2024-25	Calculated* 2024-25	2025-26	2026-27	2027-28	2028-29
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1	Total ADA for EPA Minimum	524.54	490.16	490.16	463.83	463.83	463.83	447.53	431.60	408.28
A-2	Minimum Funding per ADA	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	*$ 104,908*	$ 98,032	$ 98,032	$ 92,766	$ 92,766	$ 92,766	$ 89,506	$ 86,320	$ 81,656
EPA PROPORTIONATE SHARE CAP										
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 8,850.36		$ 9,577.86	$ 9,680.34	$ 9,680.34	$ 9,902.99	$ 10,202.06	$ 10,550.97	$ 10,900.21
B4, B8	Current Year Funded ADA, excluding NSS	524.54		490.16	463.83	463.83	463.83	447.53	431.60	408.28
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	84.82		91.79	92.77	92.77	94.90	97.08	99.31	101.59
B-12	Current Year Funded ADA, including NSS	524.54		490.16	463.83	463.83	463.83	447.53	431.60	408.28
B9+B13	*Adjusted Total Revenue Limit*	*$ 4,686,859*		*$ 4,739,676*	*$ 4,533,062*	*$ 4,533,062*	*$ 4,637,321*	*$ 4,609,174*	*$ 4,596,661*	*$ 4,491,815*
B10,B14	*Current Year Adjusted NSS Allowance*	*$ -*		*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	*$ 4,686,859*	*$ 4,739,676*	$ 4,739,676	$ 4,533,062	$ 4,533,062	$ 4,637,321	$ 4,609,174	$ 4,596,661	$ 4,491,815
B-17	Local Revenue/In-Lieu of Property Taxes	$ 12,251,160	$ 12,910,409	$ 12,925,180	$ 13,540,106	$ 13,540,106	$ 14,070,565	$ 14,634,762	$ 15,221,796	$ 15,830,473
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EPA PROPORTIONATE SHARE										
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$4,686,859	*$ 4,739,676*	$4,739,676	$4,533,062	$4,533,062	$4,637,321	$4,609,174	$4,596,661	$4,491,815
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***		21.98880689%		28.19204594%		0.00000000%	0.00000000%	0.00000000%	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	*$ 602,174*	$ 1,042,198	*$ 1,044,547*	$ 1,277,963	*$ 1,277,963*	$ -	$ -	$ -	$ -
EPA ENTITLEMENT										
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	*$ 104,908*	$ 98,032	$ 98,032	$ 92,766	$ 92,766	$ 92,766	$ 89,506	$ 86,320	$ 81,656
D-2	Miscellaneous Adjustments**	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	$-	$-	$-	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	*104,908*	98,032	98,032	92,766	92,766	92,766	89,506	86,320	81,656
D-4	Prior Year Annual Adjustment	*20*	*$ -*	-	*$ -*	-	-			
D-5	P2 Entitlement Net of PY Adjustment	*104,928*	*$ 98,032*	*98,032*	$ 92,766	*92,766*	92,766	89,506	86,320	81,656
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	12.84814107%	22.03836064%	22.03836064%	28.19204594%	28.19204594%	0.00000000%	0.00000000%	0.00000000%	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)		*$ 98,032*		*$ 92,766*		*92,766*	*89,506*	*86,320*	*81,656*

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

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

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2025-26 Budget Development

EDUCATION PROTECTION ACCOUNT

		2029-30
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT		
A-1	Total ADA for EPA Minimum	267.58
A-2	Minimum Funding per ADA	$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	$ 53,516
EPA PROPORTIONATE SHARE CAP		
B3,B7	2012-13 Deficited Base RL/Charter Rate (adjusted for COLA eff. 21/22)	$ 11,253
B4, B8	Current Year Funded ADA, excluding NSS	267.58
B-11	2012-13 Deficited Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	103.93
B-12	Current Year Funded ADA, including NSS	267.58
B9+B13	*Adjusted Total Revenue Limit*	*$ 3,038,989*
B10,B14	*Current Year Adjusted NSS Allowance*	$ -
B-16	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$ 3,038,989
B-17	Local Revenue/In-Lieu of Property Taxes	$ -
B-18	EPA Proportionate Share Cap (B-16 - B-17; If less than 0, B-18 = 0)	$ 3,038,989
EPA PROPORTIONATE SHARE		
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	$3,038,989
C-2	Statewide EPA Proportionate Share Ratio ***(as of P-2 certification)***	0.00000000%
C-3	EPA Proportionate Share (C-1 * C-2)	$ -
EPA ENTITLEMENT		
D-1	EPA Entitlement (If C-3 < B-18, then C-3; else B-18); (If C-3 and B-18 < A-3, then A-3)	$ 53,516
D-2	Miscellaneous Adjustments**	$-
D-3	Adjusted EPA Entitlement (D-1 + D-2)	53,516
D-4	Prior Year Annual Adjustment	
D-5	P2 Entitlement Net of PY Adjustment	53,516
C-2	Statewide EPA Proportionate Share Ratio **(as of Annual certification)**	0.00000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	*53,516*

**CDE P-2 Certification and Calculated columns can be compared to determine accruals or*
***A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issu*

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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2025-26 Budget Development				5/15/2025				
	2022-23	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
General Assumptions								
COLA & Augmentation	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%	3.31%	3.24%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assumptions:								
Enrollment Count	486	489	478	463	450	435	-	-
Unduplicated Pupil Count (UPC)	366	418	426	427	427	427	-	-
Unduplicated Pupil Percentage (UPP)	76.63%	79.47%	83.28%	88.88%	92.02%	95.03%	0.00%	0.00%
Current Year LCFF Average Daily Attendance (ADA)	446.34	457.63	463.83	422.54	408.44	395.28	-	-
Funded LCFF ADA	524.54	490.16	463.83	463.83	447.53	431.60	408.28	267.58
LCFF ADA Funding Method	3PY Average	3PY Average	Current Year	Prior Year	3PY Average	3PY Average	3PY Average	3PY Average
Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
Funded NSS ADA	-	-	-	-	-	-	-	-
LCFF Entitlement Summary								
Base Grant	$5,201,357	$5,259,022	$5,028,327	$5,143,979	$5,120,503	$5,110,757	$4,994,758	$3,375,312
Grade Span Adjustment	195,574	193,981	185,805	190,040	192,136	194,766	194,552	131,022
Adjusted Base Grant	$5,396,931	$5,453,003	$5,214,132	$5,334,019	$5,312,639	$5,305,523	$5,189,310	$3,506,334
Supplemental Grant	827,134	866,700	868,467	948,176	977,738	1,008,367	-	-
Concentration Grant	758,782	867,327	958,462	1,174,657	1,278,380	1,380,471	-	-
Total Base, Supplemental and Concentration Grant	$6,982,847	$7,187,030	$7,041,061	$7,456,852	$7,568,757	$7,694,361	$5,189,310	$3,506,334
Allowance: Necessary Small School	-	-	-	-	-	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609
Add-on: Home-to-School Transportation	215,916	233,664	236,164	241,596	248,892	257,404	265,924	274,540
Add-on: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-on: Economic Recovery Target	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817
Add-on: Transitional Kindergarten	30,577	32,571	63,509	73,978	76,211	88,277	-	-
Total Allowance and Add-On Amounts	$1,600,919	$1,620,661	$1,654,099	$1,670,000	$1,679,529	$1,700,107	$1,620,350	$1,628,966
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$8,583,766**	**$8,807,691**	**$8,695,160**	**$9,126,852**	**$9,248,286**	**$9,394,468**	**$6,809,660**	**$5,135,300**
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 8,583,766**	**$ 8,807,691**	**$ 8,695,160**	**$ 9,126,852**	**$ 9,248,286**	**$ 9,394,468**	**$ 6,809,660**	**$ 5,135,300**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 16,364	$ 17,969	$ 18,746	$ 19,677	$ 20,665	$ 21,767	$ 16,679	$ 19,192
Additional State Aid	623,045	623,045	623,045	623,045	623,045	623,045	623,045	-
Total LCFF Entitlement with Additional State Aid	9,206,811	9,430,736	9,318,205	9,749,897	9,871,331	10,017,513	7,432,705	5,135,300
LCFF Sources Summary								
Funding Source Summary								
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 12,251,160*	*$ 12,925,180*	*$ 13,540,106*	*$ 14,070,565*	*$ 14,634,762*	*$ 15,221,796*	*$ 15,830,473*	*$ -*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 104,908	$ 98,032	$ 92,766	$ 92,766	$ 89,506	$ 86,320	$ 81,656	$ 53,516
Net State Aid *(excludes Additional State Aid)*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,081,784
Additional State Aid	*$ 623,045*	*$ 623,045*	*$ 623,045*	*$ 623,045*	*$ 623,045*	*$ 623,045*	*$ 623,045*	*$ -*
Total Funding Sources	**$ 12,979,113**	**$ 13,646,257**	**$ 14,255,917**	**$ 14,786,376**	**$ 15,347,313**	**$ 15,931,161**	**$ 16,535,174**	**$ 5,135,300**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2025-26 Budget Development				5/15/2025				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Funding Source by Resource-Object								
State Aid (Resource Code 0000, Object Code 8011)	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 5,081,784
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 104,908	$ 98,032	$ 92,766	$ 92,766	$ 89,506	$ 86,320	$ 81,656	$ 53,516
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 12,260,975	$ 12,943,576	$ 13,540,106	$ 14,070,565	$ 14,634,762	$ 15,221,796	$ 15,830,473	$ -
% Change		5.5673%	4.6087%	3.9177%	4.0098%	4.0112%	3.9987%	-100.0000%
In-Lieu of Property Taxes (Object Code 8096)	(9,815)	(18,396)	-	-	-	-	-	-
Entitlement and Source Reconciliation								
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid
Total LCFF Entitlement	$ 8,583,766	$ 8,807,691	$ 8,695,160	$ 9,126,852	$ 9,248,286	$ 9,394,468	$ 6,809,660	$ 5,135,300
Additional State Aid	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ 623,045	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	*$ 104,908*	*$ 98,032*	*$ 92,766*	*$ 92,766*	*$ 89,506*	*$ 86,320*	*$ 81,656*	$ -
Excess Taxes before Minimum State Aid	*$ 3,667,394*	*$ 4,117,489*	*$ 4,844,946*	*$ 4,943,713*	*$ 5,386,476*	*$ 5,827,328*	*$ 9,020,813*	$ -
Total Funding Sources	$ 12,979,113	$ 13,646,257	$ 14,255,917	$ 14,786,376	$ 15,347,313	$ 15,931,161	$ 16,535,174	$ 5,135,300
LCAP Percentage to Increase or Improve Services Calculation								
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 7,369,370	$ 7,427,436	$ 7,219,503	$ 7,349,859	$ 7,330,712	$ 7,335,662	$ 7,131,172	$ 4,825,151
Supplemental and Concentration Grant funding in the LCAP year	$ 1,585,916	$ 1,734,027	$ 1,826,929	$ 2,122,833	$ 2,256,118	$ 2,388,838	$ -	$ -
Projected Additional 15% Concentration Grant funding in the LCAP year	$ 175,104	$ 200,153	$ 221,185	$ 271,074	$ 295,010	$ 318,571	$ -	$ -
Percentage to Increase or Improve Services	21.52%	23.35%	25.31%	28.88%	30.78%	32.56%	0.00%	0.00%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Coast Unified (75465) - 2025-26 Budget Development					5/15/2025			
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Necessary Small School Allowance by School								
District Current Year Necessary Small School (NSS) ADA	-	-	-	-	-	-	-	-
District Funded NSS ADA	-	-	-	-	-	-	-	-
District NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #1								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
NSS #2								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #3								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #4								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NSS #5								
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-	-	-	-	-	-
Funded ADA for NSS	-	-	-	-	-	-	-	-
Funded NSS Allowance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

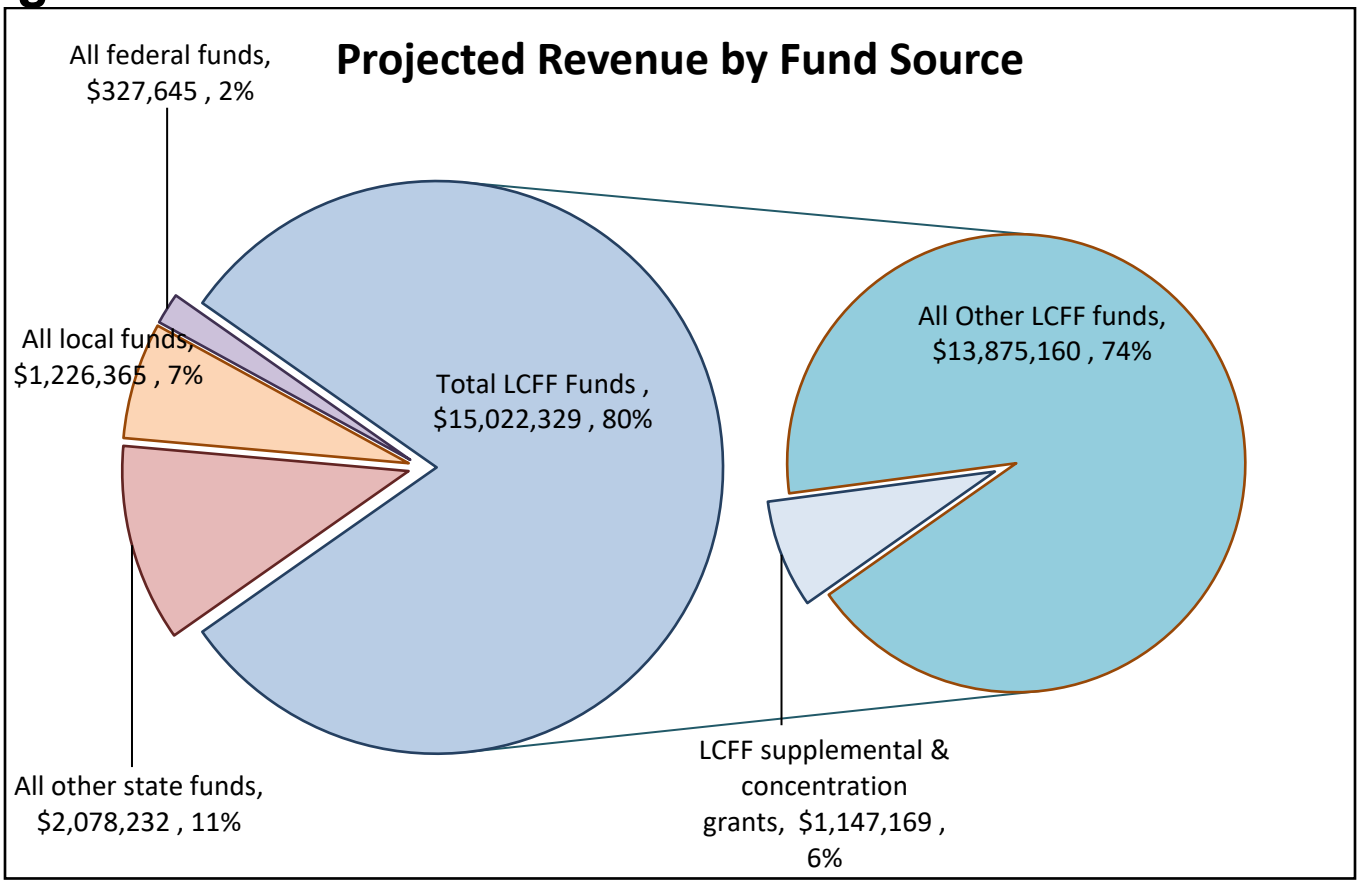
Coast Unified (75465) - 2025-26 Budget Development					5/15/2025			
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 13,092.52	$ 14,433.36	$ 14,946.01	$ 15,829.33	$ 16,618.78	$ 17,494.43	$ 12,463.00	$ 12,867.00
Grades 4-6	$ 12,038.03	$ 13,270.89	$ 13,742.82	$ 14,554.37	$ 15,279.59	$ 16,086.23	$ 11,459.00	$ 11,830.00
Grades 7-8	$ 12,395.13	$ 13,663.65	$ 14,149.28	$ 14,984.95	$ 15,732.63	$ 16,563.36	$ 11,799.00	$ 12,181.00
Grades 9-12	$ 14,738.30	$ 16,246.92	$ 16,825.73	$ 17,818.65	$ 18,707.34	$ 19,694.46	$ 14,030.00	$ 14,484.00
Base Grants								
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927	$ 11,289	$ 11,655
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236	$ 13,674	$ 14,117
Grade Span Adjustment								
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136	$ 1,174	$ 1,212
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344	$ 356	$ 367
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	$ 10,119	$ 10,951	$ 11,068	$ 11,323	$ 11,665	$ 12,063	$ 12,463	$ 12,867
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 11,391	$ 12,327	$ 12,460	$ 12,746	$ 13,131	$ 13,580	$ 14,030	$ 14,484
Prorated Base Grants								
Grades TK-3	$ 9,166	$ 9,919	$ 10,025	$ 10,256	$ 10,566	$ 10,927	$ 11,289	$ 11,655
Grades 4-6	$ 9,304	$ 10,069	$ 10,177	$ 10,411	$ 10,725	$ 11,092	$ 11,459	$ 11,830
Grades 7-8	$ 9,580	$ 10,367	$ 10,478	$ 10,719	$ 11,043	$ 11,421	$ 11,799	$ 12,181
Grades 9-12	$ 11,102	$ 12,015	$ 12,144	$ 12,423	$ 12,798	$ 13,236	$ 13,674	$ 14,117
Prorated Grade Span Adjustment								
Grades TK-3	$ 953	$ 1,032	$ 1,043	$ 1,067	$ 1,099	$ 1,136	$ 1,174	$ 1,212
Grades 9-12	$ 289	$ 312	$ 316	$ 323	$ 333	$ 344	$ 356	$ 367
Supplemental Grant	20%	20%	20%	20%	20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 2,024	$ 2,190	$ 2,214	$ 2,265	$ 2,333	$ 2,413	$ 2,493	$ 2,573
Grades 4-6	$ 1,861	$ 2,014	$ 2,035	$ 2,082	$ 2,145	$ 2,218	$ 2,292	$ 2,366
Grades 7-8	$ 1,916	$ 2,073	$ 2,096	$ 2,144	$ 2,209	$ 2,284	$ 2,360	$ 2,436
Grades 9-12	$ 2,278	$ 2,465	$ 2,492	$ 2,549	$ 2,626	$ 2,716	$ 2,806	$ 2,897
Actual - 1.00 ADA, Local UPP as follows:	*76.63%*	*79.47%*	*83.28%*	*88.88%*	*92.02%*	*95.03%*	*0.00%*	*0.00%*
Grades TK-3	$ 1,551	$ 1,741	$ 1,843	$ 2,013	$ 2,147	$ 2,293	$ -	$ -
Grades 4-6	$ 1,426	$ 1,600	$ 1,695	$ 1,851	$ 1,974	$ 2,108	$ -	$ -
Grades 7-8	$ 1,468	$ 1,648	$ 1,745	$ 1,905	$ 2,032	$ 2,171	$ -	$ -
Grades 9-12	$ 1,746	$ 1,959	$ 2,075	$ 2,266	$ 2,417	$ 2,581	$ -	$ -
Concentration Grant (>55% population)	65%	65%	65%	65%	65%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	$ 6,577	$ 7,118	$ 7,194	$ 7,360	$ 7,582	$ 7,841	$ 8,101	$ 8,364
Grades 4-6	$ 6,048	$ 6,545	$ 6,615	$ 6,767	$ 6,971	$ 7,210	$ 7,448	$ 7,690
Grades 7-8	$ 6,227	$ 6,739	$ 6,811	$ 6,967	$ 7,178	$ 7,424	$ 7,669	$ 7,918
Grades 9-12	$ 7,404	$ 8,013	$ 8,099	$ 8,285	$ 8,535	$ 8,827	$ 9,120	$ 9,415
Actual - 1.00 ADA, Local UPP >55% as follows:	*21.6300%*	*24.4700%*	*28.2800%*	*33.8800%*	*37.0200%*	*40.0300%*	*0.0000%*	*0.0000%*
Grades TK-3	$ 1,423	$ 1,742	$ 2,035	$ 2,494	$ 2,807	$ 3,139	$ -	$ -
Grades 4-6	$ 1,308	$ 1,602	$ 1,871	$ 2,293	$ 2,581	$ 2,886	$ -	$ -
Grades 7-8	$ 1,347	$ 1,649	$ 1,926	$ 2,361	$ 2,657	$ 2,972	$ -	$ -
Grades 9-12	$ 1,602	$ 1,961	$ 2,290	$ 2,807	$ 3,160	$ 3,533	$ -	$ -

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Coast Unified School District
CDS Code: 40-75465-0000000
School Year: 2025-26
LEA contact information:
Jill Southern
Superintendent
jsouthern@coastusd.org
805-927-6121

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2025-26 School Year

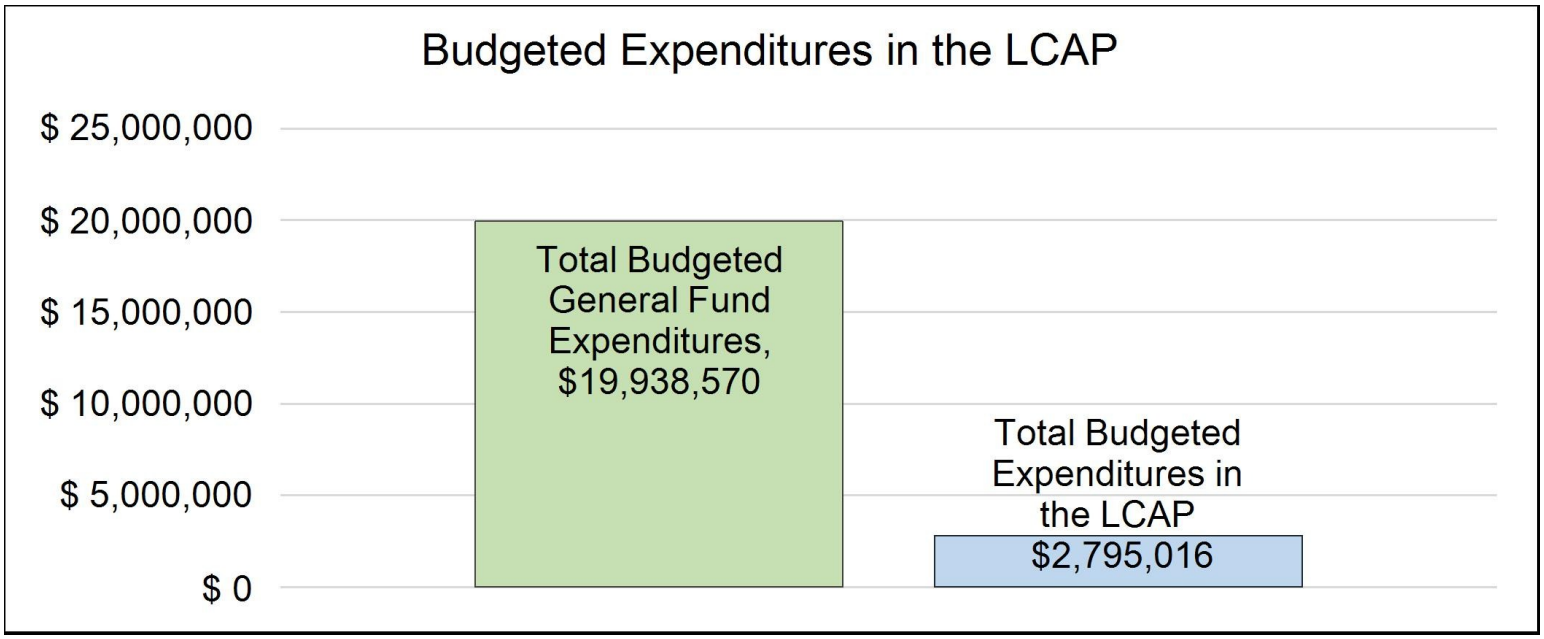


This chart shows the total general purpose revenue Coast Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Coast Unified School District is $18,654,571, of which $15,022,329 is Local Control Funding Formula (LCFF), $2,078,232 is other state funds, $1,226,365 is local funds, and $327,645 is federal funds. Of the $15,022,329 in LCFF Funds, $1,147,169 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Coast Unified School District plans to spend for 2025-26. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Coast Unified School District plans to spend $19,938,570 for the 2025-26 school year. Of that amount, $2,795,016 is tied to actions/services in the LCAP and $17,143,554 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

General Fund Budget Expenditures for the school year not included in the LCAP are for general operating expenditures including: maintenance, grounds, staff salaries not tied to LCAP, transportation needs not tied to LCAP, utilities, insurance, and other costs associated with the upkeep and maintenance of district facilities.

Increased or Improved Services for High Needs Students in the LCAP for the 2025-26 School Year

In 2025-26, Coast Unified School District is projecting it will receive $1,147,169 based on the enrollment of foster youth, English learner, and low-income students. Coast Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Coast Unified School District plans to spend $2,635,213 towards meeting this requirement, as described in the LCAP.

Services and actions that increase or improve outcomes for unduplicated students include:

Goal 1: English Language Arts Achievement

Districtwide Integrated and Designated ELD Training to support English learners and Long-Term English Learners (LTELs)

Expansion of MTSS including staff training into the secondary level

Expanded staffing (credentialed and classified) to deliver targeted interventions

Updated curriculum, intervention tools, and materials aligned to state standards and designed to meet the needs of ELs and students with disabilities

Maintaining the Additional 0.75 FTE SPED Teacher to support instructional services for high-need students

Goal 2: Mathematics Achievement

Professional development focused on the language of math and ELD strategies to help staff better support English learners in math

Targeted math interventions, homework support, and summer school with explicit attention to scaffolds for foster youth, ELs, and low-income students

Dedicated staffing and curriculum/materials investments to strengthen math access and achievement

Goal 3: College and Career Readiness

Expanded access to CTE, AP, and college-credit courses at CUHS, with specific supports to increase participation among ELs and low-income students

Hands-on, engaging electives at all sites (e.g., Robotics, Mariachi, Art, Digital Design, Coding) that promote connectedness and achievement

Support Courses and Interventions (academic and social-emotional) including tutoring, credit recovery, counseling, and The Link

After-school and expanded learning programs (ASES/Champions) serving 90 students at CGS and now expanded at SLMS

Transportation services to ensure equitable access to programs for all students, especially those in rural or high-poverty areas

1:1 technology access for students in Grades 1–12

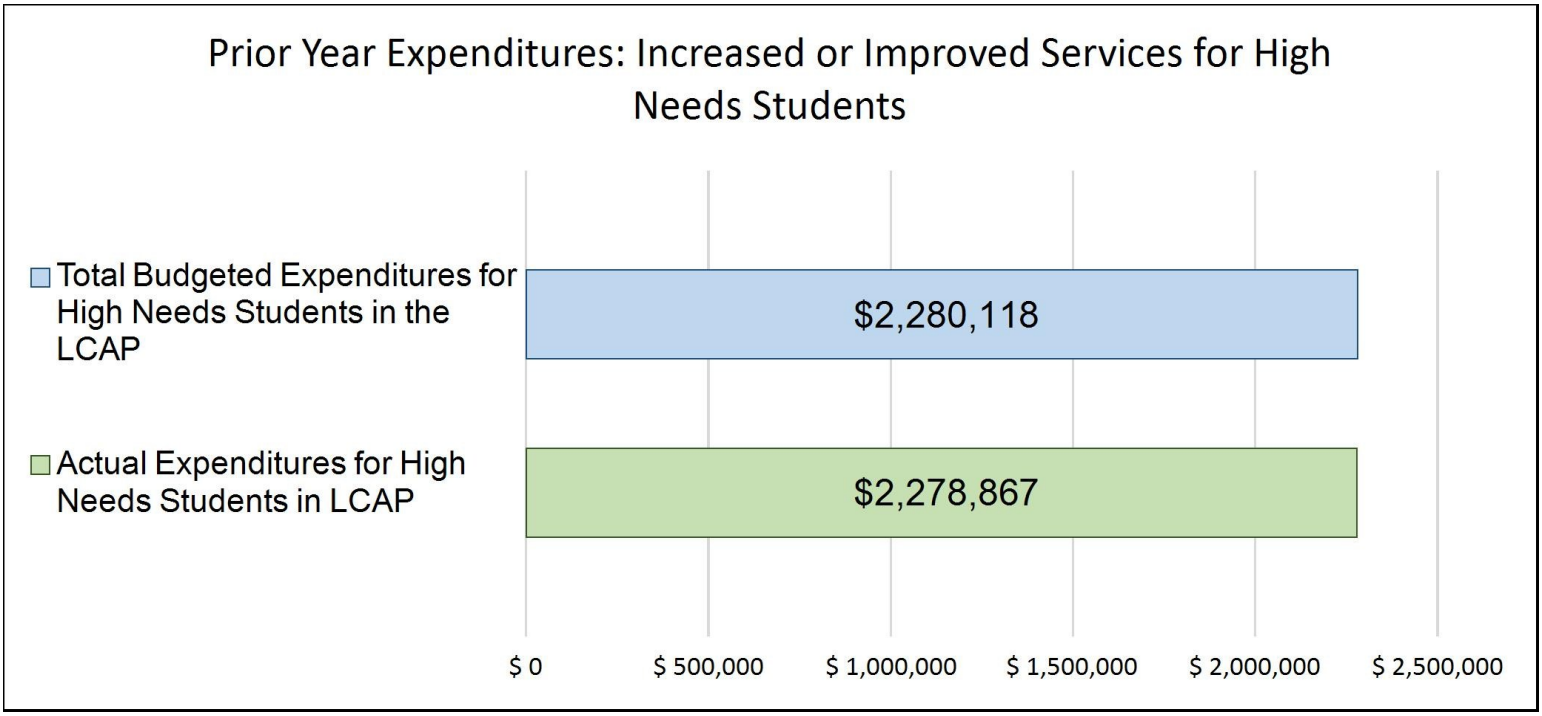
District translator to improve communication with families of English learners

Parent engagement programs including two rounds of PIQE focused on early literacy, SEL, and college readiness, and increased participation in DELAC and PTA

These increased and improved services are designed to narrow opportunity and achievement gaps and ensure all students—particularly those who are low-income, English learners, and foster youth—have equitable access to rigorous academics, social-emotional supports, and college and career pathways.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2024-25



This chart compares what Coast Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Coast Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2024-25, Coast Unified School District's LCAP budgeted $2,280,118 for planned actions to increase or improve services for high needs students. Coast Unified School District actually spent $2,278,867 for actions to increase or improve services for high needs students in 2024-25.

The difference between the budgeted and actual expenditures of $-$1,251 had the following impact on Coast Unified School District’s ability to increase or improve services for high needs students:

It is important to note that the budgeted amount for the 2024-25 LCAP of $2,280,118.04 was almost $850,000 more funds dedicated to services and programs for EL, SEO, Homeless, and Foster Youth than was required based on the amount indicated as supplemental and concentration funds ($1,430,150). This means the district commits far more that the required amount of funds for our Unduplicated students and provides an enormous amount of services and supports to increase and improve services for high needs students. The district actually spent $2,278,867.24 which was slightly less than our budgeted expenditures. Though the staff professional development indicated in the 2024-25 LCAP did happen, the majority of the professional development services ended up being funded by SLOCOE reimbursement funds, was provided at no cost by our curriculum publishers or through SLOCOE and Kern County at no cost., not LCAP funds. This fully explains the difference in planned expenditures vs. actual expenditures.

Goals, Actions, & Services: LCAP Year: 2025-26
Budget Development

Description	2025-26 Budgeted Amount	Source
Goal 1: Expand Students' Communication and Critical Thinking in Literacy		
Action 1. Professional Development and Training		
ELA / English 3D Training	$ 15,000.00	Supplemental & Concentration
ECE/TK-2 Training	$ 5,000.00	Supplemental & Concentration
Action 2. Supports for English Learners and LTEL's		
1.5 FTE ELD Teacher CGS	$ 178,269.01	Supplemental & Concentration
1.5 FTE ELD SLMS	$ 142,434.87	Supplemental & Concentration
1.00 FTE ELD Teacher CUHS	$ 103,792.13	Supplemental & Concentration
Bilingual Aide Support – CGS, SLMS, CUHS	$ 251,629.69	Supplemental & Concentration
Renaissance Place	$ 4,997.75	Supplemental & Concentration
NWEA Assessment Subscription & Training (grades 5-12)	$ 7,690.00	Supplemental & Concentration
Iready Assessments - Pilot Reading Program	$ 6,796.74	Supplemental & Concentration
Savvas - My Perspectives	$ 116,070.00	Supplemental & Concentration
Gale / Amira Learning	$ 3,874.00	Supplemental & Concentration
Librarians	$ 223,260.95	Supplemental & Concentration
Librarian oversight	$ 3,125.00	Supplemental & Concentration
Bilingual libraries/graphic novels	$ 1,200.00	Supplemental & Concentration
Action 3. Special Education Staff		
0.75 FTE	$ 100,336.57	LCFF
TOTAL GOAL 1	**$ 1,163,476.71**	
TOTAL GOAL 1 SUPPLEMENTAL AND CONCENTRATION	**$ 1,063,140.14**	

Description	2025-26 Budgeted Amount	Source
Goal 2: Accelerate Student's Academic Outcomes in Mathematics		
Action 1. Professional Development and Training		
Estimated Cost of Training	$ 5,000.00	Supplemental & Concentration
Substitute salaries for staff to participate in training (20 days)	$ 1,800.00	Supplemental & Concentration
Action 2. Math Intervention and Support		
.375 FTE CUHS Math Support	$ 50,297.24	Supplemental & Concentration
.286 FTE SLMS Math Support	$ 35,673.39	Supplemental & Concentration
.50 FTE CGS Math Support	$ 61,669.53	Supplemental & Concentration
Summer School Support	$ 55,630.68	Supplemental & Concentration
Action 3. Math Curriculum and Materials		
Iready / Savvas	$ 2,000.00	Supplemental & Concentration
Reflex Math	$ 2,965.50	LCFF
FRAX	$ 1,000.00	Supplemental & Concentration
Math Supplies and Games for Math Skills	$ 3,500.00	Supplemental & Concentration
TOTAL GOAL 2	**$ 219,536.34**	
TOTAL GOAL 2 SUPPLEMENTAL AND CONCENTRATION	**$ 216,570.84**	
Goal 3: To Advance Student's College and Career Readiness		
Action 1. Staffing and Supplies for College and Career Specific Offerings		
CTE Course Instruction 1.5 CUHS FTE	$ 163,783.63	Supplemental & Concentration
CUHS AP Course Teachers	$ 144,523.40	Base
0.125 CUHS Theatre Teacher	$ 14,149.07	Supplemental & Concentration
Concurrent Courses with Cuesta College (CTS Work Experience) (0.750 FTE)	$ 41,295.60	Supplemental & Concentration
Subject Specific College Tours	$ 3,500.00	LCFF
Robotics	$ 150,965.18	Supplemental & Concentration

Description	2025-26 Budgeted Amount	Source
Mariachi Band (Prop 28 Funds)	$ 10,000.00	Grant Funded
One Cool Earth - SLMS	$ 4,300.00	Grant Funded
8th Grade College Tour	$ 1,200.00	LCFF
Children's Creative Project Art & Music	$ 30,000.00	Supplemental & Concentration
One Cool Earth - CGS	$ 10,900.00	Supplemental & Concentration
Additional Science Instruction CGS	$ 30,834.77	Supplemental & Concentration
Action 2. Supports for English Learners and LTELs		
Spanish for Kids - Instructional Aide Support	$ 4,499.54	Supplemental & Concentration
Business Coding - Instructional Aide Support	$ 2,541.85	Supplemental & Concentration
Homework Club - Teacher Support	$ 58,596.38	Supplemental & Concentration
Credit Recovery Program	$ 7,500.00	Supplemental & Concentration
Counseling/Family Advocate CGS	$ 35,000.00	Supplemental & Concentration
Counseling/Family Advocate CUHS	$ 35,000.00	Grant Funded
Action 3. ASES After School Program		
Champions	$ 387,600.00	Supplemental & Concentration
Action 4. Transportation		
Outside Learning Venues and Field Trips	$ 10,000.00	LCFF
Home to School Targeting At-Risk Students	$ 92,715.00	Supplemental & Concentration
Action 5. Technology		
Set aside funds for ongoing technology purchases and 1:1 devices	$ 75,000.00	Supplemental & Concentration
Action 6. District Translator		
0.50 FTE Salary & Benefits	$ 39,788.59	Supplemental & Concentration
Action 7. Parent Training & Involvement		
PIQE / Parent Training / DELAC	$ 1,000.00	Supplemental & Concentration

Description	2025-26 Budgeted Amount	Source
Childcare for PIQE / DELAC	$ 500.00	Supplemental & Concentration
Snacks for PIQE / DELAC	$ 500.00	Supplemental & Concentration
TOTAL GOAL 3	**$ 1,355,693.01**	
TOTAL GOAL 3 SUPPLEMENTAL AND CONCENTRATION	**$ 1,147,169.61**	
TOTAL LCAP EXPENDITURES	**$ 2,738,706.06**	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	

L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,255,933.00	242,221.00	14,498,154.00	14,786,375.81	235,953.00	15,022,328.81	3.6%
2) Federal Revenue		8100-8299	0.00	356,705.10	356,705.10	0.00	327,645.00	327,645.00	-8.1%
3) Other State Revenue		8300-8599	110,381.00	2,209,855.53	2,320,236.53	105,827.00	1,972,405.55	2,078,232.55	-10.4%
4) Other Local Revenue		8600-8799	422,967.00	875,071.18	1,298,038.18	450,672.00	775,693.01	1,226,365.01	-5.5%
5) TOTAL, REVENUES			14,789,281.00	3,683,852.81	18,473,133.81	15,342,874.81	3,311,696.56	18,654,571.37	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,549,432.45	1,073,471.00	5,622,903.45	4,816,981.00	996,806.00	5,813,787.00	3.4%
2) Classified Salaries		2000-2999	2,758,305.85	928,854.72	3,687,160.57	2,918,916.00	880,714.00	3,799,630.00	3.1%
3) Employee Benefits		3000-3999	2,763,753.10	1,232,119.98	3,995,873.08	3,211,880.00	1,355,761.00	4,567,641.00	14.3%
4) Books and Supplies		4000-4999	375,568.40	662,112.86	1,037,681.26	394,602.00	818,446.00	1,213,048.00	16.9%
5) Services and Other Operating Expenditures		5000-5999	1,244,860.43	772,740.48	2,017,600.91	1,216,932.00	1,103,606.00	2,320,538.00	15.0%
6) Capital Outlay		6000-6999	152,256.00	422,853.14	575,109.14	35,000.00	252,000.00	287,000.00	-50.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,564,468.80	921,775.57	2,486,244.37	851,585.00	872,057.50	1,723,642.50	-30.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(81,751.00)	72,648.00	(9,103.00)	(81,581.00)	66,581.00	(15,000.00)	64.8%
9) TOTAL, EXPENDITURES			13,326,894.03	6,086,575.75	19,413,469.78	13,364,315.00	6,345,971.50	19,710,286.50	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,462,386.97	(2,402,722.94)	(940,335.97)	1,978,559.81	(3,034,274.94)	(1,055,715.13)	12.3%
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	779,143.45	0.00	779,143.45	228,290.00	0.00	228,290.00	-70.7%
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	(2,526,502.72)	2,526,502.72	0.00	(2,765,420.50)	2,765,420.50	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,305,646.17)	2,526,502.72	(779,143.45)	(2,993,710.50)	2,765,420.50	(228,290.00)	-70.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,843,259.20)	123,779.78	(1,719,479.42)	(1,015,150.69)	(268,854.44)	(1,284,005.13)	-25.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,337,519.98	2,136,583.07	6,474,103.05	2,976,911.78	2,158,804.85	5,135,716.63	-20.7%
b) Audit Adjustments		9793	482,651.00	(101,558.00)	381,093.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			4,820,170.98	2,035,025.07	6,855,196.05	2,976,911.78	2,158,804.85	5,135,716.63	-25.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,820,170.98	2,035,025.07	6,855,196.05	2,976,911.78	2,158,804.85	5,135,716.63	-25.1%
2) Ending Balance, June 30 (E + F1e)			2,976,911.78	2,158,804.85	5,135,716.63	1,961,761.09	1,889,950.41	3,851,711.50	-25.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	6,918.01	0.00	6,918.01	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,158,804.85	2,158,804.85	0.00	1,898,905.66	1,898,905.66	-12.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,858,841.07	0.00	2,858,841.07	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	101,152.70	0.00	101,152.70	1,961,761.09	(8,955.25)	1,952,805.84	1,830.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,213,702.65	(413,664.28)	6,800,038.37				
1) Fair Value Adjustment to Cash in County Treasury		9111	(142,806.00)	0.00	(142,806.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	10,381.26	158,872.59	169,253.85				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	45,386.92	0.00	45,386.92				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	6,918.01	0.00	6,918.01				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			7,143,582.84	(254,791.69)	6,888,791.15				
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	304,535.94	97,751.99	402,287.93				
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			304,535.94	97,751.99	402,287.93				
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)			6,839,046.90	(352,543.68)	6,486,503.22				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	623,045.00	0.00	623,045.00	623,045.00	0.00	623,045.00	0.0%
Education Protection Account State Aid - Current Year		8012	92,782.00	0.00	92,782.00	92,766.00	0.00	92,766.00	0.0%
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	59,715.00	0.00	59,715.00	62,103.60	0.00	62,103.60	4.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	12,984,491.00	0.00	12,984,491.00	13,503,870.64	0.00	13,503,870.64	4.0%
Unsecured Roll Taxes		8042	505,008.00	0.00	505,008.00	525,208.32	0.00	525,208.32	4.0%
Prior Years' Taxes		8043	(9,108.00)	0.00	(9,108.00)	(20,617.75)	0.00	(20,617.75)	126.4%
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (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			14,255,933.00	0.00	14,255,933.00	14,786,375.81	0.00	14,786,375.81	3.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	242,221.00	242,221.00	0.00	235,953.00	235,953.00	-2.6%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,255,933.00	242,221.00	14,498,154.00	14,786,375.81	235,953.00	15,022,328.81	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	99,910.00	99,910.00	0.00	100,400.00	100,400.00	0.5%
Special Education Discretionary Grants		8182	0.00	8,271.00	8,271.00	0.00	10,186.00	10,186.00	23.2%
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		153,356.00	153,356.00		143,000.00	143,000.00	-6.8%
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		20,402.00	20,402.00		20,000.00	20,000.00	-2.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		24,357.00	24,357.00		25,000.00	25,000.00	2.6%
Public Charter Schools Grant Program (PCSGP)	4610	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)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		33,017.10	33,017.10		29,059.00	29,059.00	-12.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	17,392.00	17,392.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	356,705.10	356,705.10	0.00	327,645.00	327,645.00	-8.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
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	22,795.00	0.00	22,795.00	22,972.00	0.00	22,972.00	0.8%
Lottery - Unrestricted and Instructional Materials		8560	85,255.00	37,450.00	122,705.00	82,855.00	33,704.00	116,559.00	-5.0%
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		492,551.00	492,551.00		450,000.00	450,000.00	-8.6%
After School Education and Safety (ASES)	6010	8590		131,545.00	131,545.00		123,669.00	123,669.00	-6.0%
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		90,751.00	90,751.00		305,518.00	305,518.00	236.7%
Arts and Music in Schools (Prop 28)	6770	8590		82,588.00	82,588.00		80,000.00	80,000.00	-3.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,331.00	1,374,970.53	1,377,301.53	0.00	979,514.55	979,514.55	-28.9%
TOTAL, OTHER STATE REVENUE			110,381.00	2,209,855.53	2,320,236.53	105,827.00	1,972,405.55	2,078,232.55	-10.4%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	76,900.00	0.00	76,900.00	124,392.00	0.00	124,392.00	61.8%
Interest		8660	215,036.00	0.00	215,036.00	200,000.00	0.00	200,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(106,531.00)	0.00	(106,531.00)	(100,000.00)	0.00	(100,000.00)	-6.1%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	282,200.18	282,200.18	0.00	210,996.00	210,996.00	-25.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	219,792.00	243,686.00	463,478.00	208,510.00	242,036.01	450,546.01	-2.8%

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)	
Tuition		8710	17,770.00	0.00	17,770.00	17,770.00	0.00	17,770.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		349,185.00	349,185.00		322,661.00	322,661.00	-7.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	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			422,967.00	875,071.18	1,298,038.18	450,672.00	775,693.01	1,226,365.01	-5.5%
TOTAL, REVENUES			14,789,281.00	3,683,852.81	18,473,133.81	15,342,874.81	3,311,696.56	18,654,571.37	1.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,690,462.25	856,656.25	4,547,118.50	3,915,891.00	803,086.00	4,718,977.00	3.8%
Certificated Pupil Support Salaries		1200	117,688.75	191,319.75	309,008.50	118,082.00	193,720.00	311,802.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	665,785.20	0.00	665,785.20	678,494.00	0.00	678,494.00	1.9%
Other Certificated Salaries		1900	75,496.25	25,495.00	100,991.25	104,514.00	0.00	104,514.00	3.5%
TOTAL, CERTIFICATED SALARIES			4,549,432.45	1,073,471.00	5,622,903.45	4,816,981.00	996,806.00	5,813,787.00	3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	300,091.25	442,698.40	742,789.65	292,252.00	464,157.00	756,409.00	1.8%
Classified Support Salaries		2200	1,155,280.40	258,107.50	1,413,387.90	1,272,104.00	268,079.00	1,540,183.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	295,219.20	98,114.68	393,333.88	318,672.00	66,128.00	384,800.00	-2.2%
Clerical, Technical and Office Salaries		2400	955,400.00	26,473.75	981,873.75	956,221.00	23,020.00	979,241.00	-0.3%
Other Classified Salaries		2900	52,315.00	103,460.39	155,775.39	79,667.00	59,330.00	138,997.00	-10.8%
TOTAL, CLASSIFIED SALARIES			2,758,305.85	928,854.72	3,687,160.57	2,918,916.00	880,714.00	3,799,630.00	3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	846,862.50	691,431.74	1,538,294.24	920,040.00	706,038.00	1,626,078.00	5.7%
PERS		3201-3202	716,417.35	215,373.52	931,790.87	780,825.00	233,454.00	1,014,279.00	8.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
OASDI/Medicare/Alternative		3301-3302	258,746.55	80,358.65	339,105.20	302,879.00	82,488.00	385,367.00	13.6%
Health and Welfare Benefits		3401-3402	785,118.60	201,923.85	987,042.45	1,037,945.00	292,631.00	1,330,576.00	34.8%
Unemployment Insurance		3501-3502	3,423.35	934.94	4,358.29	3,869.00	938.00	4,807.00	10.3%
Workers' Compensation		3601-3602	153,184.75	42,097.28	195,282.03	166,322.00	40,212.00	206,534.00	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,763,753.10	1,232,119.98	3,995,873.08	3,211,880.00	1,355,761.00	4,567,641.00	14.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	23,647.00	102,967.00	126,614.00	111,172.00	59,504.00	170,676.00	34.8%
Books and Other Reference Materials		4200	9,515.00	5,937.00	15,452.00	2,500.00	0.00	2,500.00	-83.8%
Materials and Supplies		4300	288,794.40	459,224.94	748,019.34	263,880.00	739,942.00	1,003,822.00	34.2%
Noncapitalized Equipment		4400	53,612.00	93,983.92	147,595.92	17,050.00	19,000.00	36,050.00	-75.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			375,568.40	662,112.86	1,037,681.26	394,602.00	818,446.00	1,213,048.00	16.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,980.00	20,783.00	59,763.00	53,550.00	22,950.00	76,500.00	28.0%
Dues and Memberships		5300	28,771.00	470.00	29,241.00	35,330.00	0.00	35,330.00	20.8%
Insurance		5400 - 5450	152,203.00	2,125.00	154,328.00	164,350.00	2,400.00	166,750.00	8.0%
Operations and Housekeeping Services		5500	314,923.00	0.00	314,923.00	322,500.00	0.00	322,500.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,216.00	101,076.00	210,292.00	149,895.00	97,100.00	246,995.00	17.5%
Transfers of Direct Costs		5710	(1,657.00)	1,657.00	0.00	(200.00)	200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,171.19	(3,171.19)	0.00	8,000.00	(3,500.00)	4,500.00	New
Professional/Consulting Services and Operating Expenditures		5800	550,434.24	649,724.67	1,200,158.91	431,507.00	984,356.00	1,415,863.00	18.0%
Communications		5900	48,819.00	76.00	48,895.00	52,000.00	100.00	52,100.00	6.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,244,860.43	772,740.48	2,017,600.91	1,216,932.00	1,103,606.00	2,320,538.00	15.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	39,630.00	0.00	39,630.00	30,000.00	0.00	30,000.00	-24.3%
Buildings and Improvements of Buildings		6200	0.00	155,117.00	155,117.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	112,626.00	267,736.14	380,362.14	5,000.00	252,000.00	257,000.00	-32.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			152,256.00	422,853.14	575,109.14	35,000.00	252,000.00	287,000.00	-50.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	674,144.00	0.00	674,144.00	0.00	0.00	0.00	-100.0%
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	710,997.80	797,259.57	1,508,257.37	652,207.00	733,499.50	1,385,706.50	-8.1%
Payments to County Offices		7142	0.00	124,516.00	124,516.00	0.00	138,558.00	138,558.00	11.3%
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	90,427.00	0.00	90,427.00	90,000.00	0.00	90,000.00	-0.5%
Other Debt Service - Principal		7439	88,900.00	0.00	88,900.00	109,378.00	0.00	109,378.00	23.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,564,468.80	921,775.57	2,486,244.37	851,585.00	872,057.50	1,723,642.50	-30.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs		7310	(72,648.00)	72,648.00	0.00	(66,581.00)	66,581.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(9,103.00)	0.00	(9,103.00)	(15,000.00)	0.00	(15,000.00)	64.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(81,751.00)	72,648.00	(9,103.00)	(81,581.00)	66,581.00	(15,000.00)	64.8%
TOTAL, EXPENDITURES			13,326,894.03	6,086,575.75	19,413,469.78	13,364,315.00	6,345,971.50	19,710,286.50	1.5%
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	760,000.00	0.00	760,000.00	75,000.00	0.00	75,000.00	-90.1%
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	19,143.45	0.00	19,143.45	153,290.00	0.00	153,290.00	700.7%
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			779,143.45	0.00	779,143.45	228,290.00	0.00	228,290.00	-70.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers 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	(2,526,502.72)	2,526,502.72	0.00	(2,765,420.50)	2,765,420.50	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			(2,526,502.72)	2,526,502.72	0.00	(2,765,420.50)	2,765,420.50	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(3,305,646.17)	2,526,502.72	(779,143.45)	(2,993,710.50)	2,765,420.50	(228,290.00)	-70.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals Unrestricted (A)	2024-25 Estimated Actuals Restricted (B)	2024-25 Estimated Actuals Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	2025-26 Budget Restricted (E)	2025-26 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	14,255,933.00	242,221.00	14,498,154.00	14,786,375.81	235,953.00	15,022,328.81	3.6%
2) Federal Revenue		8100-8299	0.00	356,705.10	356,705.10	0.00	327,645.00	327,645.00	-8.1%
3) Other State Revenue		8300-8599	110,381.00	2,209,855.53	2,320,236.53	105,827.00	1,972,405.55	2,078,232.55	-10.4%
4) Other Local Revenue		8600-8799	422,967.00	875,071.18	1,298,038.18	450,672.00	775,693.01	1,226,365.01	-5.5%
5) TOTAL, REVENUES			14,789,281.00	3,683,852.81	18,473,133.81	15,342,874.81	3,311,696.56	18,654,571.37	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,799,839.41	3,645,800.05	9,445,639.46	6,247,978.00	4,055,041.57	10,303,019.57	9.1%
2) Instruction - Related Services	2000-2999		1,236,714.97	83,931.75	1,320,646.72	1,287,940.00	67,192.05	1,355,132.05	2.6%
3) Pupil Services	3000-3999		1,478,315.50	467,628.90	1,945,944.40	1,647,199.00	534,977.30	2,182,176.30	12.1%
4) Ancillary Services	4000-4999		92,737.00	0.00	92,737.00	109,550.00	0.00	109,550.00	18.1%
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		1,562,306.30	203,919.08	1,766,225.38	1,554,900.00	194,822.08	1,749,722.08	-0.9%
8) Plant Services	8000-8999		1,592,512.05	763,520.40	2,356,032.45	1,665,163.00	621,881.00	2,287,044.00	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,564,468.80	921,775.57	2,486,244.37	851,585.00	872,057.50	1,723,642.50	-30.7%
10) TOTAL, EXPENDITURES			13,326,894.03	6,086,575.75	19,413,469.78	13,364,315.00	6,345,971.50	19,710,286.50	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,462,386.97	(2,402,722.94)	(940,335.97)	1,978,559.81	(3,034,274.94)	(1,055,715.13)	12.3%
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	779,143.45	0.00	779,143.45	228,290.00	0.00	228,290.00	-70.7%
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	(2,526,502.72)	2,526,502.72	0.00	(2,765,420.50)	2,765,420.50	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,305,646.17)	2,526,502.72	(779,143.45)	(2,993,710.50)	2,765,420.50	(228,290.00)	-70.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,843,259.20)	123,779.78	(1,719,479.42)	(1,015,150.69)	(268,854.44)	(1,284,005.13)	-25.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,337,519.98	2,136,583.07	6,474,103.05	2,976,911.78	2,158,804.85	5,135,716.63	-20.7%

Description	Function 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)	
b) Audit Adjustments		9793	482,651.00	(101,558.00)	381,093.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,820,170.98	2,035,025.07	6,855,196.05	2,976,911.78	2,158,804.85	5,135,716.63	-25.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,820,170.98	2,035,025.07	6,855,196.05	2,976,911.78	2,158,804.85	5,135,716.63	-25.1%
2) Ending Balance, June 30 (E + F1e)			2,976,911.78	2,158,804.85	5,135,716.63	1,961,761.09	1,889,950.41	3,851,711.50	-25.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	6,918.01	0.00	6,918.01	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,158,804.85	2,158,804.85	0.00	1,898,905.66	1,898,905.66	-12.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,858,841.07	0.00	2,858,841.07	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	101,152.70	0.00	101,152.70	1,961,761.09	(8,955.25)	1,952,805.84	1,830.6%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	599,936.88	380,068.88
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	3,957.10	3,957.10
6010	After School Education and Safety (ASES)	30,030.00	30,030.00
6266	Educator Effectiveness, FY 2021-22	31,769.26	31,769.26
6300	Lottery: Instructional Materials	40,210.74	14,410.74
6383	Golden State Pathways Program	209,696.00	209,696.00
6546	Mental Health-Related Services	13,452.00	13,452.00
6547	Special Education Early Intervention Preschool Grant	39,649.43	61,206.43
6690	Tobacco-Use Prevention Education: Grades Six Through Twelve	71.80	143.81
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	93,149.87	93,149.87
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	57,399.31	63,699.31
7033	Child Nutrition: School Food Best Practices Apportionment	14,024.89	14,024.89
7311	Classified School Employee Professional Development Block Grant	6,570.00	6,570.00
7399	LCFF Equity Multiplier	119,300.80	189,254.60
7435	Learning Recovery Emergency Block Grant	409.55	409.55
7810	Other Restricted State	6,358.00	6,358.00
9010	Other Restricted Local	892,819.22	780,705.22
Total, Restricted Balance		2,158,804.85	1,898,905.66

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,292.55	224,562.55	-2.9%
b) Audit Adjustments		9793	(6,730.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			224,562.55	224,562.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,562.55	224,562.55	0.0%
2) Ending Balance, June 30 (E + F1e)			224,562.55	224,562.55	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	224,562.55	224,562.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	224,562.55		
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			224,562.55		
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)			224,562.55		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	231,292.55	224,562.55	-2.9%
b) Audit Adjustments		9793	(6,730.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			224,562.55	224,562.55	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			224,562.55	224,562.55	0.0%
2) Ending Balance, June 30 (E + F1e)			224,562.55	224,562.55	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	224,562.55	224,562.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	224,562.55	224,562.55
Total, Restricted Balance		224,562.55	224,562.55

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	344,667.50	300,000.00	-13.0%
3) Other State Revenue		8300-8599	150,080.00	180,000.00	19.9%
4) Other Local Revenue		8600-8799	1,687.65	3,200.00	89.6%
5) TOTAL, REVENUES			496,435.15	483,200.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	210,753.95	265,966.00	26.2%
3) Employee Benefits		3000-3999	87,662.50	162,969.00	85.9%
4) Books and Supplies		4000-4999	198,375.75	168,645.00	-15.0%
5) Services and Other Operating Expenditures		5000-5999	24,456.00	18,910.00	-22.7%
6) Capital Outlay		6000-6999	9,964.00	5,000.00	-49.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,103.00	15,000.00	64.8%
9) TOTAL, EXPENDITURES			540,315.20	636,490.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,880.05)	(153,290.00)	249.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,143.45	153,290.00	700.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,143.45	153,290.00	700.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,736.60)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,550.78	16,068.18	-72.1%
b) Audit Adjustments		9793	(16,746.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,804.78	16,068.18	-60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,804.78	16,068.18	-60.6%
2) Ending Balance, June 30 (E + F1e)			16,068.18	16,068.18	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	16,068.58	16,623.50	3.5%
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	(0.40)	(555.32)	138,730.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,285.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,000.00		
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			16,285.79		
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	35.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	45,386.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	16,559.00		
6) TOTAL, LIABILITIES			61,981.44		
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)			(45,695.65)		
FEDERAL REVENUE					
Child Nutrition Programs		8220	344,667.50	300,000.00	-13.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			344,667.50	300,000.00	-13.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	150,080.00	180,000.00	19.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			150,080.00	180,000.00	19.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	751.25	1,500.00	99.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	612.00	1,000.00	63.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	224.40	500.00	122.8%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100.00	200.00	100.0%
TOTAL, OTHER LOCAL REVENUE			1,687.65	3,200.00	89.6%
TOTAL, REVENUES			496,435.15	483,200.00	-2.7%
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	158,114.15	176,558.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	52,594.80	89,408.00	70.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	45.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			210,753.95	265,966.00	26.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	53,161.25	71,306.00	34.1%
OASDI/Medicare/Alternative		3301-3302	16,271.25	20,347.00	25.0%
Health and Welfare Benefits		3401-3402	13,357.50	65,465.00	390.1%
Unemployment Insurance		3501-3502	107.50	133.00	23.7%
Workers' Compensation		3601-3602	4,765.00	5,718.00	20.0%
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			87,662.50	162,969.00	85.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,971.25	18,045.00	6.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	181,404.50	150,600.00	-17.0%
TOTAL, BOOKS AND SUPPLIES			198,375.75	168,645.00	-15.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	150.00	New
Dues and Memberships		5300	332.00	350.00	5.4%
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	5,904.00	8,510.00	44.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(4,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	18,220.00	14,400.00	-21.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,456.00	18,910.00	-22.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,964.00	5,000.00	-49.8%
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			9,964.00	5,000.00	-49.8%
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	9,103.00	15,000.00	64.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,103.00	15,000.00	64.8%
TOTAL, EXPENDITURES			540,315.20	636,490.00	17.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	19,143.45	153,290.00	700.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,143.45	153,290.00	700.7%
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)			19,143.45	153,290.00	700.7%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	344,667.50	300,000.00	-13.0%
3) Other State Revenue		8300-8599	150,080.00	180,000.00	19.9%
4) Other Local Revenue		8600-8799	1,687.65	3,200.00	89.6%
5) TOTAL, REVENUES			496,435.15	483,200.00	-2.7%
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		531,212.20	621,490.00	17.0%
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		9,103.00	15,000.00	64.8%
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			540,315.20	636,490.00	17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,880.05)	(153,290.00)	249.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,143.45	153,290.00	700.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,143.45	153,290.00	700.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,736.60)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,550.78	16,068.18	-72.1%
b) Audit Adjustments		9793	(16,746.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			40,804.78	16,068.18	-60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,804.78	16,068.18	-60.6%
2) Ending Balance, June 30 (E + F1e)			16,068.18	16,068.18	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	16,068.58	16,623.50	3.5%
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	(0.40)	(555.32)	138,730.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,710.00	15,710.00
5370	Child Nutrition: Fresh Fruit and Vegetable Program	913.50	913.50
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	9,445.08	0.00
Total, Restricted Balance		16,068.58	16,623.50

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	18,371.00	19,000.00	3.4%
5) TOTAL, REVENUES			18,371.00	19,000.00	3.4%
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)			18,371.00	19,000.00	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	260,000.00	75,000.00	-71.2%
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			260,000.00	75,000.00	-71.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,371.00	94,000.00	-66.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	494,568.24	772,939.24	56.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			494,568.24	772,939.24	56.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			494,568.24	772,939.24	56.3%
2) Ending Balance, June 30 (E + F1e)			772,939.24	866,939.24	12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	772,939.24	866,939.24	12.2%
Board Authorized Expenditures for Capital Projects	0000	9760	*772,939.24*		
Board Authorized Expenditures	0000	9760		*866,939.24*	
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	792,410.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(19,472.00)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			772,938.99		
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)			772,938.99		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,371.00	19,000.00	3.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,371.00	19,000.00	3.4%
TOTAL, REVENUES			18,371.00	19,000.00	3.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	260,000.00	75,000.00	-71.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			260,000.00	75,000.00	-71.2%
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)			260,000.00	75,000.00	-71.2%

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	18,371.00	19,000.00	3.4%
5) TOTAL, REVENUES			18,371.00	19,000.00	3.4%
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)			18,371.00	19,000.00	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	260,000.00	75,000.00	-71.2%
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			260,000.00	75,000.00	-71.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,371.00	94,000.00	-66.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	494,568.24	772,939.24	56.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			494,568.24	772,939.24	56.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			494,568.24	772,939.24	56.3%
2) Ending Balance, June 30 (E + F1e)			772,939.24	866,939.24	12.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	772,939.24	866,939.24	12.2%
Board Authorized Expenditures for Capital Projects	0000	9760	*772,939.24*		
Board Authorized Expenditures	0000	9760		*866,939.24*	
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	175,348.00	26,800.00	-84.7%
5) TOTAL, REVENUES			175,348.00	26,800.00	-84.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			175,348.00	26,800.00	-84.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,348.00	26,800.00	-84.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	177,386.00	New
b) Audit Adjustments		9793	2,038.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,038.00	177,386.00	8,603.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,038.00	177,386.00	8,603.9%
2) Ending Balance, June 30 (E + F1e)			177,386.00	204,186.00	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	177,386.00	204,186.00	15.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic 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	191,751.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,053.00)		
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			189,698.49		
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)			189,698.49		
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	2,305.00	2,000.00	-13.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,038.00)	(2,200.00)	7.9%
Fees and Contracts					
Mitigation/Developer Fees		8681	175,081.00	27,000.00	-84.6%
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			175,348.00	26,800.00	-84.7%
TOTAL, REVENUES			175,348.00	26,800.00	-84.7%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,348.00	26,800.00	-84.7%
5) TOTAL, REVENUES			175,348.00	26,800.00	-84.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			175,348.00	26,800.00	-84.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,348.00	26,800.00	-84.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	177,386.00	New
b) Audit Adjustments		9793	2,038.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,038.00	177,386.00	8,603.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,038.00	177,386.00	8,603.9%
2) Ending Balance, June 30 (E + F1e)			177,386.00	204,186.00	15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	177,386.00	204,186.00	15.1%
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	177,386.00	204,186.00
Total, Restricted Balance		177,386.00	204,186.00

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	3,085.00	0.00	-100.0%
5) TOTAL, REVENUES			3,085.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	500,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(496,915.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,085.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,592.00	New
b) Audit Adjustments		9793	5,507.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,507.00	8,592.00	56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,507.00	8,592.00	56.0%
2) Ending Balance, June 30 (E + F1e)			8,592.00	8,592.00	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	8,592.00	8,592.00	0.0%
Board Authorized Expenditures	0000	9760	*8,592.00*		
Board Authorized Expenditures	0000	9760		*8,592.00*	
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	371,235.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,547.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			365,688.61		
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)			365,688.61		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,592.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,507.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,085.00	0.00	-100.0%
TOTAL, REVENUES			3,085.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	142,903.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	357,097.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			500,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
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)			500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,085.00	0.00	-100.0%
5) TOTAL, REVENUES			3,085.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(496,915.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,085.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,592.00	New
b) Audit Adjustments		9793	5,507.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,507.00	8,592.00	56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,507.00	8,592.00	56.0%
2) Ending Balance, June 30 (E + F1e)			8,592.00	8,592.00	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	8,592.00	8,592.00	0.0%
Board Authorized Expenditures	0000	9760	*8,592.00*		
Board Authorized Expenditures	0000	9760		*8,592.00*	
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	3,287.54	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,200,758.76	0.00	-100.0%
5) TOTAL, REVENUES			1,204,046.30	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,095,507.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,095,507.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			108,539.30	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)			108,539.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,676,070.17	3,784,609.47	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,676,070.17	3,784,609.47	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,676,070.17	3,784,609.47	3.0%
2) Ending Balance, June 30 (E + F1e)			3,784,609.47	3,784,609.47	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	3,784,609.47	3,784,609.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,287.54	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,287.54	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,114,566.15	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	(173.39)	0.00	-100.0%
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	86,366.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200,758.76	0.00	-100.0%
TOTAL, REVENUES			1,204,046.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	192,500.80	0.00	-100.0%
Bond Interest and Other Service Charges		7434	903,006.20	0.00	-100.0%
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)			1,095,507.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,095,507.00	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,287.54	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,200,758.76	0.00	-100.0%
5) TOTAL, REVENUES			1,204,046.30	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,095,507.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,095,507.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			108,539.30	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)			108,539.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,676,070.17	3,784,609.47	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,676,070.17	3,784,609.47	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,676,070.17	3,784,609.47	3.0%
2) Ending Balance, June 30 (E + F1e)			3,784,609.47	3,784,609.47	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	3,784,609.47	3,784,609.47	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	3,784,609.47	3,784,609.47
Total, Restricted Balance		3,784,609.47	3,784,609.47

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)	448.19	448.19	448.19	434.28	434.28	434.28
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)	448.19	448.19	448.19	434.28	434.28	434.28
5. 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 A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	448.19	448.19	448.19	434.28	434.28	434.28
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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	923,885.60	0.00	923,885.60	0.00	0.00	923,885.60
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	923,885.60	0.00	923,885.60	0.00	0.00	923,885.60
Capital assets being depreciated:						
Land Improvements	3,892,656.58	0.00	3,892,656.58	14,630.00	0.00	3,907,286.58
Buildings	39,718,738.34	0.00	39,718,738.34	0.00	0.00	39,718,738.34
Equipment	5,908,757.32	0.00	5,908,757.32	835,944.26	0.00	6,744,701.58
Total capital assets being depreciated	49,520,152.24	0.00	49,520,152.24	850,574.26	0.00	50,370,726.50
Accumulated Depreciation for:						
Land Improvements	(2,719,379.94)	0.00	(2,719,379.94)	(1,007,604.24)	0.00	(3,726,984.18)
Buildings	(21,217,145.80)	0.00	(21,217,145.80)	(888,316.77)	0.00	(22,105,462.57)
Equipment	(2,329,705.93)	0.00	(2,329,705.93)	(222,119.68)	0.00	(2,551,825.61)
Total accumulated depreciation	(26,266,231.67)	0.00	(26,266,231.67)	(2,118,040.69)	0.00	(28,384,272.36)
Total capital assets being depreciated, net excluding lease and subscription assets	23,253,920.57	0.00	23,253,920.57	(1,267,466.43)	0.00	21,986,454.14
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	24,177,806.17	0.00	24,177,806.17	(1,267,466.43)	0.00	22,910,339.74
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00	0.00	0.00	0.00
Work in Progress		0.00	0.00	0.00	0.00	0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00	0.00	0.00	0.00
Buildings		0.00	0.00	0.00	0.00	0.00
Equipment		0.00	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for lease assets		0.00	0.00	0.00	0.00	0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets		0.00	0.00	0.00	0.00	0.00
Accumulated amortization for subscription assets		0.00	0.00	0.00	0.00	0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	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			5,135,716.63	5,454,832.63	6,591,415.63	6,344,102.63	6,317,996.63	6,658,817.63	9,265,354.63	8,790,941.63
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		121,560.00	42,948.00	71,417.00	42,156.00	41,045.00	65,903.00	65,847.00	44,712.00
Property Taxes	8020-8079		952,044.00	1,818,696.00	1,035,921.00	1,268,411.00	1,573,679.00	3,197,853.00	836,945.00	945,252.00
Miscellaneous Funds	8080-8099		0.00	52,945.00	0.00	0.00	0.00	0.00	30,249.00	0.00
Federal Revenue	8100-8299		52,801.00	18,705.00	60,627.00	19,687.00	12,072.00	12,567.00	13,545.00	0.00
Other State Revenue	8300-8599		171,259.00	139,678.00	152,897.00	195,687.00	175,689.00	174,311.00	189,789.00	195,845.00
Other Local Revenue	8600-8799		106,279.00	98,565.00	98,456.00	96,584.00	93,852.00	96,280.00	100,972.00	81,779.00
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			1,403,943.00	2,171,537.00	1,419,318.00	1,622,525.00	1,896,337.00	3,546,914.00	1,237,347.00	1,267,588.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		102,518.00	107,897.00	698,698.00	689,963.00	596,365.00	40,654.00	579,989.00	549,761.00
Classified Salaries	2000-2999		280,447.00	291,123.00	306,635.00	305,265.00	306,632.00	260,425.00	316,963.00	381,553.00
Employee Benefits	3000-3999		220,639.00	351,268.00	362,248.00	373,895.00	381,376.00	390,594.00	470,582.00	369,298.00
Books and Supplies	4000-4999		282,591.00	89,703.00	91,568.00	79,854.00	81,569.00	82,741.00	83,968.00	80,526.00
Services	5000-5999		198,632.00	194,963.00	207,482.00	199,654.00	189,574.00	165,963.00	185,258.00	190,621.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	75,000.00	0.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,084,827.00	1,034,954.00	1,666,631.00	1,648,631.00	1,555,516.00	940,377.00	1,711,760.00	1,571,759.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			319,116.00	1,136,583.00	(247,313.00)	(26,106.00)	340,821.00	2,606,537.00	(474,413.00)	(304,171.00)
F. ENDING CASH (A + E)			5,454,832.63	6,591,415.63	6,344,102.63	6,317,996.63	6,658,817.63	9,265,354.63	8,790,941.63	8,486,770.63
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		8,486,770.63	8,124,254.63	7,836,407.63	6,967,279.63				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	67,147.00	40,269.00	44,383.00	68,424.00	0.00	0.00	715,811.00	715,811.00
Property Taxes	8020-8079	831,224.00	952,044.00	323,917.00	334,578.81	0.00	0.00	14,070,564.81	14,070,564.81
Miscellaneous Funds	8080-8099	0.00	40,516.00	54,461.00	57,782.00	0.00	0.00	235,953.00	235,953.00
Federal Revenue	8100-8299	35,890.00	44,148.00	34,598.00	23,005.00	0.00	0.00	327,645.00	327,645.00
Other State Revenue	8300-8599	183,562.00	121,896.00	165,894.00	211,725.55	0.00	0.00	2,078,232.55	2,078,232.55
Other Local Revenue	8600-8799	122,373.00	131,702.00	104,242.00	95,281.00	0.00	0.00	1,226,365.00	1,226,365.01
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		1,240,196.00	1,330,575.00	727,495.00	790,796.36	0.00	0.00	18,654,571.36	18,654,571.37
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	610,177.00	614,987.00	592,865.00	629,913.00	0.00	0.00	5,813,787.00	5,813,787.00
Classified Salaries	2000-2999	328,965.00	326,962.00	358,962.00	335,698.00	0.00	0.00	3,799,630.00	3,799,630.00
Employee Benefits	3000-3999	379,968.00	398,795.00	372,658.00	496,320.00	0.00	0.00	4,567,641.00	4,567,641.00
Books and Supplies	4000-4999	81,963.00	87,989.00	78,453.00	92,123.00	0.00	0.00	1,213,048.00	1,213,048.00
Services	5000-5999	201,639.00	189,689.00	193,685.00	203,378.00	0.00	0.00	2,320,538.00	2,320,538.00
Capital Outlay	6000-6999	0.00	0.00	0.00	212,000.00	0.00	0.00	287,000.00	287,000.00
Other Outgo	7000-7499	0.00	0.00	0.00	1,708,642.50	0.00	0.00	1,708,642.50	1,708,642.50
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	228,290.00	0.00	0.00	228,290.00	228,290.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,602,712.00	1,618,422.00	1,596,623.00	3,906,364.50	0.00	0.00	19,938,576.50	19,938,576.50
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(362,516.00)	(287,847.00)	(869,128.00)	(3,115,568.14)	0.00	0.00	(1,284,005.14)	(1,284,005.13)
F. ENDING CASH (A + E)		8,124,254.63	7,836,407.63	6,967,279.63	3,851,711.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,851,711.49	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49
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		3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,851,711.49	3,851,711.49	3,851,711.49	3,851,711.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,851,711.49	

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: 1350 Main Street, Cambria CA 93428
Date: June 10, 2025

Public Hearing:

Place: Coast Unified District Board Room
Date: June 26, 2025
Time: 6:00 pm

Adoption Date: June 26, 2025
Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name:
Title: Clerk/Secretary of the Governing Board

Contact person for additional information on the budget reports:

Name: Christie Cosme
Title: Chief Business Official
Telephone: 805-924-2926
E-mail: ccosme@coastusd.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	06/26/2025	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

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

Self Insurance Program for Employees

7455 Morro Rd. Atascadero, CA 93422

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

Signed _____ Date of Meeting: June 26, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: Clerk/Secretary of the Governing Board

For additional information on this certification, please contact:

Name: Christie Cosme

Title: Chief Business Official

Telephone: 805-924-2926

E-mail: ccosme@coastusd.org

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	5,622,903.45	301	0.00	303	5,622,903.45	305	5,686.00		307	5,617,217.45	309
2000 - Classified Salaries	3,687,160.57	311	32,925.60	313	3,654,234.97	315	570,161.10		317	3,084,073.87	319
3000 - Employee Benefits	3,995,873.08	321	15,526.80	323	3,980,346.28	325	293,772.05		327	3,686,574.23	329
4000 - Books, Supplies Equip Replace. (6500)	1,037,681.26	331	0.00	333	1,037,681.26	335	222,636.91		337	815,044.35	339
5000 - Services. . . & 7300 - Indirect Costs	2,008,497.91	341	0.00	343	2,008,497.91	345	190,974.69		347	1,817,523.22	349
			TOTAL		16,303,663.87	365		TOTAL		15,020,433.12	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	4,547,118.50	375
2. Salaries of Instructional Aides Per EC 41011.	2100	742,789.65	380
3. STRS.	3101 & 3102	1,236,283.99	382
4. PERS.	3201 & 3202	197,824.45	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	125,191.53	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	512,647.50	385
7. Unemployment Insurance.	3501 & 3502	2,533.77	390
8. Workers' Compensation Insurance.	3601 & 3602	113,571.99	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		7,477,961.38	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.		7,477,961.38	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.		49.79%	
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)	49.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.21%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	15,020,433.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	782,564.57

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

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	5,813,787.00	301	0.00	303	5,813,787.00	305	5,686.00		307	5,808,101.00	309
2000 - Classified Salaries	3,799,630.00	311	0.00	313	3,799,630.00	315	616,133.00		317	3,183,497.00	319
3000 - Employee Benefits	4,567,641.00	321	0.00	323	4,567,641.00	325	338,058.00		327	4,229,583.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,213,048.00	331	0.00	333	1,213,048.00	335	243,254.00		337	969,794.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,305,538.00	341	0.00	343	2,305,538.00	345	196,918.00		347	2,108,620.00	349
				TOTAL	17,699,644.00	365			TOTAL	16,299,595.00	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	4,718,977.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	756,409.00	380
3. STRS.	3101 & 3102	1,322,991.57	382
4. PERS.	3201 & 3202	235,656.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	147,404.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	684,322.00	385
7. Unemployment Insurance.	3501 & 3502	2,808.00	390
8. Workers' Compensation Insurance.	3601 & 3602	120,677.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	7,989,244.57	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	7,989,244.57	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	49.01%	
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)	49.01%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.99%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	16,299,595.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	976,345.74

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	4,235,028.00	26,335.00	4,261,363.00	1,204,046.30	1,095,507.00	4,369,902.30	
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	
Certificates of Participation Payable		0.00	0.00	0.00	0.00	0.00	
Leases Payable	1,913,720.02	0.00	1,913,720.02	0.00	187,605.00	1,726,115.02	
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	
Other General Long-Term Debt		0.00	0.00	0.00	0.00	0.00	
Net Pension Liability	11,416,722.00	0.00	11,416,722.00	0.00	0.00	11,416,722.00	
Total/Net OPEB Liability	39,977.00	0.00	39,977.00	0.00	0.00	39,977.00	
Compensated Absences Payable	82,489.30	0.00	82,489.30	1,088.81	0.00	83,578.11	
Subscription Liability		0.00	0.00	0.00	0.00	0.00	
Governmental activities long-term liabilities	17,687,936.32	26,335.00	17,714,271.32	1,205,135.11	1,283,112.00	17,636,294.43	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2024-25 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	20,192,613.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	553,078.85
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	575,109.14
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	179,327.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	779,143.45
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	17,770.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,551,349.59
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	43,880.05
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,132,064.84

Section II - Expenditures Per ADA	2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	448.19
B. Expenditures per ADA (Line I.E divided by Line II.A)	40,456.20

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	15,847,511.83	35,434.02
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	15,847,511.83	35,434.02
B. Required effort (Line A.2 times 90%)	14,262,760.65	31,890.62
C. Current year expenditures (Line I.E and Line II.B)	18,132,064.84	40,456.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 873,930.68
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. — 0.00
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 12,432,006.42

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 7.03%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. — 0.00

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 1,091,132.60
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 2,153.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	27,700.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	146,114.01
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,267,099.61
9. Carry-Forward Adjustment (Part IV, Line F)	(123,297.02)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,143,802.59
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,269,284.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,320,646.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,854,563.40
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	92,737.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	521,932.70
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	102,634.08
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,932,321.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	339,843.70
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	15,433,963.36
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.21%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.41%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,267,099.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	14,094.03
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.39%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.39%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.10%) times Part III, Line B19); zero if positive	(123,297.02)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(123,297.02)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.41%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-61648.51) is applied to the current year calculation and the remainder ($-61648.51) is deferred to one or more future years:	7.81%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-41099.01) is applied to the current year calculation and the remainder ($-82198.01) is deferred to one or more future years:	7.94%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(123,297.02)

Approved indirect cost rate:	9.39%
Highest rate used in any program:	9.10%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	144,621.25	13,164.00	9.10%
01	3310	239,883.75	8,537.00	3.56%
01	4035	24,205.00	1,716.00	7.09%
01	5630	30,523.10	2,494.00	8.17%
01	6500	1,416,426.00	46,737.00	3.30%
13	5310	339,843.70	9,103.00	2.68%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	124,207.70		40,210.74	164,418.44
2. State Lottery Revenue	8560	85,255.00		37,450.00	122,705.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
7. Total Available (Sum Lines A1 through A6)		209,462.70	0.00	77,660.74	287,123.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	0.00	0.00	0.00	0.00
4. Books and Supplies	4000-4999	71,070.00	0.00	37,450.00	108,520.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	37,240.00	0.00		37,240.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00	0.00		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		108,310.00	0.00	37,450.00	145,760.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	101,152.70	0.00	40,210.74	141,363.44
D. COMMENTS:					

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

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

Description	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	14,786,375.81	3.79%	15,347,313.16	3.80%	15,931,160.78
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	105,827.00	-5.81%	99,678.00	-2.69%	96,998.00
4. Other Local Revenues	8600-8799	450,672.00	-20.75%	357,179.84	0.71%	359,717.44
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	(2,765,420.50)	-22.97%	(2,130,227.00)	21.05%	(2,578,631.00)
6. Total (Sum lines A1 thru A5c)		12,577,454.31	8.72%	13,673,944.00	0.99%	13,809,245.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,816,981.00		4,908,791.76
b. Step & Column Adjustment				91,810.76		107,010.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,816,981.00	1.91%	4,908,791.76	2.18%	5,015,801.76
2. Classified Salaries						
a. Base Salaries				2,918,916.00		3,022,859.47
b. Step & Column Adjustment				103,943.47		65,667.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,918,916.00	3.56%	3,022,859.47	2.17%	3,088,526.83
3. Employee Benefits	3000-3999	3,211,880.00	2.48%	3,291,440.89	2.09%	3,360,335.72
4. Books and Supplies	4000-4999	394,602.00	-11.32%	349,926.00	0.00%	349,926.00
5. Services and Other Operating Expenditures	5000-5999	1,216,932.00	9.84%	1,336,662.06	2.00%	1,363,395.30
6. Capital Outlay	6000-6999	35,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	851,585.00	-11.93%	750,000.00	0.00%	750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(81,581.00)	0.00%	(81,581.00)	0.00%	(81,581.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	228,290.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		13,592,605.00	-0.11%	13,578,099.18	1.98%	13,846,404.61

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,015,150.69)		95,844.82		(37,159.39)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,976,911.78		1,961,761.09		2,057,605.91
2. Ending Fund Balance (Sum lines C and D1)		1,961,761.09		2,057,605.91		2,020,446.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,961,761.09		2,057,605.91		2,020,446.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,961,761.09		2,057,605.91		2,020,446.52
E. AVAILABLE RESERVES						
1. General Fund						
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	1,961,761.09		2,057,605.91		2,020,446.52
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,961,761.09		2,057,605.91		2,020,446.52

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	235,953.00	2.00%	240,672.06	2.00%	245,485.50
2. Federal Revenues	8100-8299	327,645.00	1.55%	332,733.10	-7.17%	308,871.41
3. Other State Revenues	8300-8599	1,972,405.55	-16.81%	1,640,821.05	-2.02%	1,607,661.40
4. Other Local Revenues	8600-8799	775,693.01	-14.88%	660,253.22	5.09%	693,865.50
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	2,765,420.50	-22.97%	2,130,227.00	21.05%	2,578,631.00
6. Total (Sum lines A1 thru A5c)		6,077,117.06	-17.65%	5,004,706.43	8.59%	5,434,514.81
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				996,806.00		1,074,167.00
b. Step & Column Adjustment				77,361.00		23,994.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	996,806.00	7.76%	1,074,167.00	2.23%	1,098,161.30
2. Classified Salaries						
a. Base Salaries				880,714.00		871,071.58
b. Step & Column Adjustment				(9,642.42)		14,671.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	880,714.00	-1.09%	871,071.58	1.68%	885,743.50
3. Employee Benefits	3000-3999	1,355,761.00	2.53%	1,390,121.37	2.24%	1,421,312.81
4. Books and Supplies	4000-4999	818,446.00	-20.58%	650,000.00	0.00%	650,000.00
5. Services and Other Operating Expenditures	5000-5999	1,103,606.00	-18.45%	900,000.00	0.00%	900,000.00
6. Capital Outlay	6000-6999	252,000.00	-14.32%	215,916.00	0.00%	215,916.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	872,057.50	-19.73%	700,000.00	0.00%	700,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	66,581.00	-5.00%	63,251.95	-3.45%	61,071.95
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,345,971.50	-7.59%	5,864,527.90	1.15%	5,932,205.56
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(268,854.44)		(859,821.47)		(497,690.75)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,158,804.85		1,889,950.41		1,030,128.94
2. Ending Fund Balance (Sum lines C and D1)		1,889,950.41		1,030,128.94		532,438.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,898,905.66		1,030,128.94		532,438.19
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(8,955.25)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,889,950.41		1,030,128.94		532,438.19
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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	15,022,328.81	3.77%	15,587,985.22	3.78%	16,176,646.28
2. Federal Revenues	8100-8299	327,645.00	1.55%	332,733.10	-7.17%	308,871.41
3. Other State Revenues	8300-8599	2,078,232.55	-16.25%	1,740,499.05	-2.06%	1,704,659.40
4. Other Local Revenues	8600-8799	1,226,365.01	-17.04%	1,017,433.06	3.55%	1,053,582.94
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)		18,654,571.37	0.13%	18,678,650.43	3.03%	19,243,760.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,813,787.00		5,982,958.76
b. Step & Column Adjustment				169,171.76		131,004.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,813,787.00	2.91%	5,982,958.76	2.19%	6,113,963.06
2. Classified Salaries						
a. Base Salaries				3,799,630.00		3,893,931.05
b. Step & Column Adjustment				94,301.05		80,339.28
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,799,630.00	2.48%	3,893,931.05	2.06%	3,974,270.33
3. Employee Benefits	3000-3999	4,567,641.00	2.49%	4,681,562.26	2.14%	4,781,648.53
4. Books and Supplies	4000-4999	1,213,048.00	-17.57%	999,926.00	0.00%	999,926.00
5. Services and Other Operating Expenditures	5000-5999	2,320,538.00	-3.61%	2,236,662.06	1.20%	2,263,395.30
6. Capital Outlay	6000-6999	287,000.00	-24.77%	215,916.00	0.00%	215,916.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,723,642.50	-15.88%	1,450,000.00	0.00%	1,450,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,000.00)	22.19%	(18,329.05)	11.89%	(20,509.05)
9. Other Financing Uses						
a. Transfers Out	7600-7629	228,290.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,938,576.50	-2.49%	19,442,627.08	1.73%	19,778,610.17
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,284,005.13)		(763,976.65)		(534,850.14)

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)		5,135,716.63		3,851,711.50		3,087,734.85
2. Ending Fund Balance (Sum lines C and D1)		3,851,711.50		3,087,734.85		2,552,884.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,898,905.66		1,030,128.94		532,438.19
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,952,805.84		2,057,605.91		2,020,446.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,851,711.50		3,087,734.85		2,552,884.71
E. AVAILABLE RESERVES						
1. General Fund						
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	1,961,761.09		2,057,605.91		2,020,446.52
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(8,955.25)		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)		1,952,805.84		2,057,605.91		2,020,446.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.79%		10.58%		10.22%
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?	Yes					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
AJ						
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				
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)		434.28		422.06		407.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,938,576.50		19,442,627.08		19,778,610.17
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)		19,938,576.50		19,442,627.08		19,778,610.17
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		797,543.06		777,705.08		791,144.41
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		797,543.06		777,705.08		791,144.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MYP Backup
2025-26 Budget Development

Revenue Projections Unrestricted		2025-26	2026-27	2027-28		Notes
8010-8099						
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00		LCFF Calculator
	Education Protection Act	92,766.00	89,506.00	86,320.00		LCFF Calculator
	Property Taxes	14,070,565.00	14,634,762.16	15,221,795.78		2024-25, 2025-26 and 2026-27 assume a 4.0% increase.
	Total	**14,786,376.00**	**15,347,313.16**	**15,931,160.78**		
8100-8299						
Federal Revenues		**0.00**	**0.00**	**0.00**		
8300-8599						
State Revenues	Mandated Cost Block Grant	22,972.00	21,758.00	21,592.00		Current numbers based on SSCAL Dartboard. 2025-26 - $39.09/K-8 (297.67), $75.31/9-12 (150.52) 2026-27 - $40.27/K-8 (265.08), $77.58/9-12 (142.88) 2027-28- $41.65/K-8 (261.32). $80.23/9-12 (133.48)
	Lottery (1100)	82,855.51	77,920.00	75,406.00		$191 per projected P-Annual ADA (per SSCAL). Projection based on current enrollment projections.
	Total	**105,827.51**	**99,678.00**	**96,998.00**		
8600-8799						
Other Local	Leases and Rentals (8650)	124,392.00	126,879.84	129,417.44		CAPSLO $56,016, CTA $7,286, Christmas Market $20,000, SLO SELPA $41,090 - Assumes 2% Increase
	Interest (8660)	200,000.00	200,000.00	200,000.00		Holding Account Bank Interest based on 2024/25
	Gains or Losses on Investements	-100,000.00	-100,000.00	-100,000.00		Fair Market Value Adjustments
	Diablo (8684)	61,649.00	0.00	0.00		Senate Bill 1090. Revenues are depleting.
	Donations (8694)	53,500.00	35,000.00	35,000.00		We usually receive between $25,000 and $45,000 in donations each year.
	Stale Dated Warrants (8698)	361.00	300.00	300.00		
	Other Local (8699)	93,000.00	70,000.00	70,000.00		MAA Reimbursement, Other Misc Reimbursements, Transportation, CESD Transportation
	Tuittion (8710)	17,770.00	25,000.00	25,000.00		Interdistrict Transfers
	Total	**450,672.00**	**357,179.84**	**359,717.44**		
	Contributions	-2,765,420.50	-2,130,227.00	-2,578,631.00		Historically, the district has contributed $1.8 million to $2.2 million dollars.
8900-8929						
Transfers In		0.00	0.00	0.00		
Total Revenue		**12,577,455.01**	**13,673,944.00**	**13,809,245.22**		

Revenue Projections Restricted		2025-26	2026-27	2027-28		Notes
8010-8099						
LCFF/Revenue Limit	State Revenues	**235,953.00**	**240,672.06**	**245,485.50**		Special Ed (OB 8097), based on SLOCOE's projections for 2025-26. 2026-27 and 2027-28 assume a 2% increase.
8100-8299						
Federal Revenues	Special Ed (3310)	99,000.00	100,980.00	102,999.60		Based on SLOCOE's projections for 2025-26. 2026-27 and 2027-28 assume a 2% increase.
	Special Ed (3311)	1,400.00	1,400.00	1,400.00		Flat funding assuming these are ongoing funds
	Special Ed Preschool (3315)	4,500.00	4,747.50	5,008.61		Assumes a 2% increase for each year
	Special Ed (3327)	5,686.00	5,686.00	5,686.00		Flat funding assuming these are ongoing funds
	Title I (3010)	143,000.00	145,860.00	148,777.20		Assumes a 2% increase for each year
	Title II (4035)	20,000.00	20,000.00	20,000.00		Flat funding
	Title III (4203)	25,000.00	25,000.00	25,000.00		Flat funding
	Homeless Child Ed. Grant (5630)	29,059.60	29,059.60	0.00		Grant Ends in 2026/27
	Total	**327,645.60**	**332,733.10**	**308,871.41**		
8300-8599						
State Revenues	Expanded Learning (ELOP 2600)	450,000.00	425,000.00	425,000.00		Based on prior year P-2 ADA and TK/K-6 UPP
	UPK (6053)	26,357.75	0.00	0.00		One time funding going away in 2026-27. (Deferred Revenue in 2025-26)
	Lottery (6300)	33,704.39	30,679.05	29,689.40		$82 per ADA
	ASES (6010)	123,669.00	123,669.00	123,669.00		Flat funidng. Reduced in 2025-26 from prior year due to low attendance in program at SLMS.
	GSPP Grant (6383)	84,728.00	75,000.00	42,830.00		Based on allocation and grant budget.
	CTE Grant (6387)	305,518.00	100,000.00	100,000.00		
	SpEd State Mental Health (6546)	24,000.00	24,000.00	24,000.00		Flat funding
	Sped Early Int Preschool (6547)	21,557.00	21,557.00	21,557.00		Flat funding
	Prop 28 Arts & Music (6770)	80,000.00	80,000.00	80,000.00		Flat funding based on allocation
	Ag Incentive Grant (7010)	20,000.00	20,000.00	20,000.00		Flat funding
	Equity Multiplier (7399)	69,953.80	50,000.00	50,000.00		Assuming we will continue to receive funding based on direction from SLOCOE.
	STRS On Behalf (7690)	517,002.00	475,000.00	475,000.00		Pass through Resource
	H2S Transportation Reimb (9723)	215,916.00	215,916.00	215,916.00		Based on Principal Apportionment data.
	Total	**1,972,405.94**	**1,640,821.05**	**1,607,661.40**		
8600-8799						
Other Local	TUPE (6690)	72.01	0.00	0.00		
	Special Ed (6500 Ob 8699)	41,109.00	43,139.00	45,169.00		Contracting with Cayucos/Psychologist
	SIPE (9055)	13,000.00	13,000.00	13,000.00		Flat Funding
	Special Ed (6500 Ob 8792)	322,661.00	329,114.22	335,696.50		Based on SLOCOE's projections for 2025-26. 2026-27 and 2027-28 assume a 2% increase.
	K-16 SWF (9372)	124,496.00	0.00	0.00		Based on Allocation and Grant Budget - Cycle 2 in 2025-26
	K-12 SWF (9392)	86,500.00	100,000.00	100,000.00		Round 6 in 2025-26. Round 7 in 2026-27. Assumes Round 8 in 2027-28.
	Local Ed Medical Billing (9640)	37,855.00	0.00	0.00		No longer participating in MAA Reimbursement program but still receiving from prior years
	Student Run Enterprises (9871)	150,000.00	175,000.00	200,000.00		Based on prior year revenues. Assumes slight increase in production year over year.
	Total	**775,693.01**	**660,253.22**	**693,865.50**		
	Contributions	2,765,420.50	2,130,227.00	2,578,631.00		
Total Revenue		**6,077,118.05**	**5,004,706.43**	**5,434,514.82**		

Expenditure Projections Unrestricted		2025-26	2026-27	2027-28		Notes
1000-1999	Certificated Salaries	4,816,981.00	4,908,791.76	5,015,801.76		2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26.
2000-2999	Classified Salaries	2,918,916.00	3,022,859.47	3,088,526.83		2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26.
3000-3999	Benefits	3,211,880.00	3,291,440.89	3,360,335.72		STRS - 19.10% - 2025-26 - 2027-28. PERS - 26.81% for 2025-26, 26.90% for 2026-27 and 27.80% - 2027-28. From SSC's Dartboard May Revise.
4000-4999	Books and Supplies	394,602.00	269,602.00	144,602.00		2025-26 includes curriculum adoptions at all school sites. 2026-27 and 2027-28 assumes no expense for Curriculum. Adjusted line items per the needs of the district.
5000-5999	Services and Other Operating Expenditures	1,188,932.00	1,212,710.64	1,236,964.85		Adjusted line items per the needs of the district. Increased 2026-27 and 2027-28 to account for increased costs of utilities.
6000-6999	Capital Outlay	35,000.00	0.00	0.00		Board Authorized Expenses
7100-7299, 7400-7499	Other Outgo	851,585.00	750,000.00	750,000.00		SLCUSD/Cayucos agreement - estimated/SpEd - Decreased based on actual costs of students transfering
7300-7399	Transfer of Indirect Costs	-81,581.00	-81,581.00	-81,581.00		Flat
7600-7629	Transfers Out	75,000.00	0.00	0.00		
Total Ependitures		**13,411,315.00**	**13,373,823.76**	**13,514,650.16**		

Expenditure Projections Restricted		2025-26	2026-27	2027-28		Notes
1000-1999	Certificated Salaries	996,806.00	1,074,167.00	1,098,161.30		2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26.
2000-2999	Classified Salaries	880,714.00	871,071.58	885,743.50		2025-26 includes a 1.5% increase. Step and column has been included for all years. Retirements taken into consideration for 2025-26. Decrease in 2026-27 is due to depletion of UPK funds. Expense goes back to Unrestricted.
3000-3999	Benefits	1,355,761.00	1,390,121.37	1,421,312.81		STRS - 19.10% - 2025-26 - 2027-28. PERS - 26.81% for 2025-26, 26.90% for 2026-27 and 27.80% - 2027-28. From SSC's Dartboard May Revise.
4000-4999	Books and Supplies	818,446.00	650,000.00	650,000.00		Decreased site discretionary expenditures as restricted funds deplete.
5000-5999	Services and Other Operating	1,103,606.00	900,000.00	900,000.00		Adjusted line items per the needs of the district.
6000-6999	Capital Outlay	252,000.00	215,916.00	215,916.00		Creative Bus Sales for Diesel Buses, Enterprise Contract in 2025-26.
7100-7299, 7400-7499	Other Outgo	872,057.50	700,000.00	700,000.00		Special Ed payments to SLCUSD/SLOCOE - Decreased Expenses in 2026-27 and 2027-28 based on reducing out of district placement costs
7300-7399	Transfer of Indirect Costs	66,581.00	63,251.95	61,071.95		Decreased from 9.39% to 8.83%
7600-7629	Other Uses	0.00	0.00	0.00		
Total Expenditures		**6,345,971.50**	**5,864,527.90**	**5,932,205.56**		

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: San Luis Obispo County (AJ)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Luis Obispo County Office of Education (AJ00)			0.0%
Cayucos Elementary (AJ02)			0.0%
San Miguel Joint Union Elementary (AJ04)			0.0%
Pleasant Valley Joint Union Elementary (AJ06)			0.0%
Atascadero Unified (AJ08)			0.0%
Lucia Mar Unified (AJ09)			0.0%
San Luis Coastal Unified (AJ10)			0.0%
Shandon Joint Unified (AJ11)			0.0%
Templeton Unified (AJ12)			0.0%
Coast Unified (AJ13)			0.0%
Paso Robles Joint Unified (AJ14)			0.0%
Almond Acres Charter Academy (AJA01)			0.0%
Bellevue-Santa Fe Charter (AJA02)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%

Preparer Name: _____

Title: _____

Phone: _____

Current LEA:	40-75465-0000000 Coast Unified	
Selected SELPA:	AJ	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund 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	0.00	0.00	0.00	(9,103.00)				
Other Sources/Uses Detail					0.00	779,143.45		
Fund Reconciliation							45,386.92	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	0.00	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	0.00	9,103.00	0.00				
Other Sources/Uses Detail					19,143.45	0.00		
Fund Reconciliation							0.00	45,386.92
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					260,000.00	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		

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					500,000.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	9,103.00	(9,103.00)	779,143.45	779,143.45	45,386.92	45,386.92

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	4,500.00	0.00	0.00	(15,000.00)				
Other Sources/Uses Detail					0.00	228,290.00		
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	0.00	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	(4,500.00)	15,000.00	0.00				
Other Sources/Uses Detail					153,290.00	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					75,000.00	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								

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

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	4,500.00	(4,500.00)	15,000.00	(15,000.00)	228,290.00	228,290.00		

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):	434
District's ADA Standard Percentage Level:	**2.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	449	445		
Charter School				
Total ADA	**449**	**445**	**0.8%**	**Met**
Second Prior Year (2023-24)				
District Regular	458	456		
Charter School				
Total ADA	**458**	**456**	**0.5%**	**Met**
First Prior Year (2024-25)				
District Regular	458	448		
Charter School		0		
Total ADA	**458**	**448**	**2.1%**	**Not Met**
Budget Year (2025-26)				
District Regular	434			
Charter School	0			
Total ADA	**434**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

We lost more students than anticipated throughout the year.

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):	434
District's Enrollment Standard Percentage Level:	**2.0%**

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.

	Enrollment			
Fiscal Year	Budget	CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	542	488		
Charter School				
Total Enrollment	**542**	**488**	**10.0%**	**Not Met**
Second Prior Year (2023-24)				
District Regular	473	489		
Charter School				
Total Enrollment	**473**	**489**	**N/A**	**Met**
First Prior Year (2024-25)				
District Regular	487	478		
Charter School				
Total Enrollment	**487**	**478**	**1.8%**	**Met**
Budget Year (2025-26)				
District Regular	462			
Charter School				
Total Enrollment	**462**			

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)

After COVID, enrollment was very difficult to project as we did not know who was returning and who wouldn't.

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

Explanation: (required if NOT met)

Now that things are stabilizing after COVID, we have been able to be more accurate with our projections.

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	445	488	
Charter School		0	
Total ADA/Enrollment	**445**	**488**	**91.2%**
Second Prior Year (2023-24)			
District Regular	456	489	
Charter School	0		
Total ADA/Enrollment	**456**	**489**	**93.2%**
First Prior Year (2024-25)			
District Regular	448	478	
Charter School			
Total ADA/Enrollment	**448**	**478**	**93.8%**
		Historical Average Ratio:	92.7%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.2%**

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	434	462		
Charter School	0			
Total ADA/Enrollment	**434**	**462**	**94.0%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	422	449		
Charter School				
Total ADA/Enrollment	**422**	**449**	**94.0%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	408	434		
Charter School				
Total ADA/Enrollment	**408**	**434**	**94.0%**	**Not Met**

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

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

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

Explanation:
(required if NOT met)

We have had an increase in our % of ADA since 2022/23 as we recovered from COVID. We are continuing to see this increase.

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)	448.19	434.28	422.06	407.96
b.	Prior Year ADA (Funded)		448.19	434.28	422.06
c.	Difference (Step 1a minus Step 1b)		(13.91)	(12.22)	(14.10)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		(3.10%)	(2.81%)	(3.34%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding				
b1.	COLA percentage				
b2.	COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			(3.10%)	(2.81%)	(3.34%)
	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)	13,540,106.00	14,070,564.81	14,634,762.16	15,221,795.78
Percent Change from Previous Year		**3.92%**	**4.01%**	**4.01%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.92% to 4.92%**	**3.01% to 5.01%**	**3.01% to 5.01%**

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)	14,255,933.00	14,786,375.81	15,347,313.16	15,931,160.78
District's Projected Change in LCFF Revenue:		3.72%	3.79%	3.80%
Basic Aid Standard		**2.92% to 4.92%**	**3.01% to 5.01%**	**3.01% to 5.01%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

It appears that the district is meeting the standards for a Basic Aid district based on the ranges provided. I am not sure why the status indicates "Not Met".

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	8,763,125.13	11,172,710.13	78.4%
Second Prior Year (2023-24)	9,602,209.46	11,333,150.83	84.7%
First Prior Year (2024-25)	10,071,491.40	13,326,894.03	75.6%
		Historical Average Ratio:	79.6%

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**75.6% to 83.6%**	**75.6% to 83.6%**	**75.6% to 83.6%**

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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2025-26)	10,947,777.00	13,364,315.00	81.9%	Met
1st Subsequent Year (2026-27)	11,223,092.12	13,578,099.18	82.7%	Met
2nd Subsequent Year (2027-28)	11,464,664.31	13,846,404.61	82.8%	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):	(3.10%)	(2.81%)	(3.34%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-13.10% to 6.90%**	**-12.81% to 7.19%**	**-13.34% to 6.66%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.10% to 1.90%	-7.81% to 2.19%	-8.34% to 1.66%

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)	356,705.10		
Budget Year (2025-26)	327,645.00	(8.15%)	Yes
1st Subsequent Year (2026-27)	332,733.10	1.55%	No
2nd Subsequent Year (2027-28)	308,871.41	(7.17%)	No

Explanation: (required if Yes)
This is due to the decrease in one time federal funds. The Homeless Child Education Grant ends in 2026/27.

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

First Prior Year (2024-25)	2,320,236.53		
Budget Year (2025-26)	2,078,232.55	(10.43%)	Yes
1st Subsequent Year (2026-27)	1,740,499.05	(16.25%)	Yes
2nd Subsequent Year (2027-28)	1,704,659.40	(2.06%)	No

Explanation: (required if Yes)
This is due to the decrease in State funds. GSPP Grant and CTEIG Grant estimated conservatively due to unknown political climate. Lottery reduced due to lower projected ADA.

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

First Prior Year (2024-25)	1,298,038.18		
Budget Year (2025-26)	1,226,365.01	(5.52%)	No
1st Subsequent Year (2026-27)	1,017,433.06	(17.04%)	Yes
2nd Subsequent Year (2027-28)	1,053,582.94	3.55%	Yes

Explanation: (required if Yes)
Diablo Settlement funds as well as the K-16 Grant both end in 2025-26. At this time we are not assuming that the K-16 funds will continue in the out years.

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

First Prior Year (2024-25)	1,037,681.26		
Budget Year (2025-26)	1,213,048.00	16.90%	Yes
1st Subsequent Year (2026-27)	999,926.00	(17.57%)	Yes
2nd Subsequent Year (2027-28)	999,926.00	0.00%	No

Explanation:
(required if Yes)

Expenditures have been adjusted based on the needs of the district. Reduction in expenses as one time funds / grants are fully expensed.

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

First Prior Year (2024-25)	2,017,600.91		
Budget Year (2025-26)	2,320,538.00	15.01%	Yes
1st Subsequent Year (2026-27)	2,236,662.06	(3.61%)	No
2nd Subsequent Year (2027-28)	2,263,395.30	1.20%	No

Explanation:
(required if Yes)

Expenditures have been adjusted based on the needs of the district.

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

DATA ENTRY: All data are extracted or calculated.

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	3,974,979.81		
Budget Year (2025-26)	3,632,242.56	(8.62%)	Met
1st Subsequent Year (2026-27)	3,090,665.21	(14.91%)	Not Met
2nd Subsequent Year (2027-28)	3,067,113.75	(.76%)	Met

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

First Prior Year (2024-25)	3,055,282.17		
Budget Year (2025-26)	3,533,586.00	15.65%	Not Met
1st Subsequent Year (2026-27)	3,236,588.06	(8.41%)	Met
2nd Subsequent Year (2027-28)	3,263,321.30	.83%	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)

This is due to the decrease in one time federal funds. The Homeless Child Education Grant ends in 2026/27.

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

This is due to the decrease in State funds. GSPP Grant and CTEIG Grant estimated conservatively due to unknown political climate. Lottery reduced due to lower projected ADA.

Explanation:
Other Local Revenue

Diablo Settlement funds as well as the K-16 Grant both end in 2025-26. At this time we are not assuming that the K-16 funds will continue in the out years.

(linked from 6B
if NOT met)

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

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

Expenditures have been adjusted based on the needs of the district. Reduction in expenses as one time funds / grants are fully expensed.

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

Expenditures have been adjusted based on the needs of the district.

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 exlude 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? — Yes

   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)	19,421,574.50			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	19,421,574.50	582,647.24	621,881.00	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)
X	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	2,979,204.60	0.00	2,858,841.07
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	4,320,596.98	101,152.70
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(.03)	(.02)	0.00
	e. Available Reserves (Lines 1a through 1d)	2,979,204.57	4,320,596.96	2,959,993.77
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	16,601,935.58	17,076,222.66	20,192,613.23
	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)	16,601,935.58	17,076,222.66	20,192,613.23
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.9%	25.3%	14.7%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**6.0%**	**8.4%**	**4.9%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	255,192.32	11,317,923.85	N/A	Met
Second Prior Year (2023-24)	1,247,503.09	11,366,759.77	N/A	Met
First Prior Year (2024-25)	(1,843,259.20)	14,106,037.48	13.1%	Not Met
Budget Year (2025-26) (Information only)	(1,015,150.69)	13,592,605.00		

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)

The projected deficit spending level appears high at this time however as we close the books this amount will decrease as it has historically done in the past.

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):	434
District's Fund Balance Standard Percentage Level:	**1.3%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2022-23)	2,461,454.66	2,834,824.57	N/A	Met
Second Prior Year (2023-24)	2,590,715.85	3,090,016.89	N/A	Met
First Prior Year (2024-25)	2,704,144.35	4,820,170.98	N/A	Met
Budget Year (2025-26) (Information only)	2,976,911.78			

[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)	3,851,711.49	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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	434	422	408
District's Reserve Standard Percentage Level:	**4%**	**4%**	**4%**

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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)	19,938,576.50	19,442,627.08	19,778,610.17
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,938,576.50	19,442,627.08	19,778,610.17

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	797,543.06	777,705.08	791,144.41
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**797,543.06**	**777,705.08**	**791,144.41**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,961,761.09	2,057,605.91	2,020,446.52
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(8,955.25)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	1,952,805.84	2,057,605.91	2,020,446.52
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.79%	10.58%	10.22%
	District's Reserve Standard (Section 10B, Line 7):	**797,543.06**	**777,705.08**	**791,144.41**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2024-25)	(2,526,502.72)			
Budget Year (2025-26)	(2,765,420.50)	238,917.78	9.5%	Met
1st Subsequent Year (2026-27)	(2,130,227.00)	(635,193.50)	(23.0%)	Not Met
2nd Subsequent Year (2027-28)	(2,578,631.00)	448,404.00	21.0%	Not 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)	779,143.45			
Budget Year (2025-26)	228,290.00	(550,853.45)	(70.7%)	Not Met
1st Subsequent Year (2026-27)	0.00	(228,290.00)	(100.0%)	Not Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation: (required if NOT met)

Contributions are estimated based on current information available at the time of budget development. As more information becomes available, we anticipate that these numbers will decrease. Revenues are estimated with a conservative approach and will be monitored and adjusted throught out the year.

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)

Standard 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)

Transfers are also projected based on current information available at the time of budget development. This transfer is for Fund 13 (Cafeteria Fund) which has historically been lower than anticipated. Again, this will be monitored and adjusted throughout the year.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases	10	General Fund	Object 7433/7434	1,888,879
Certificates of Participation				
General Obligation Bonds	18	Fund 51/Resource 9010	Object 7433/7434	3,710,650
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				5,599,529

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Budget Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases	179,678	187,605	200,062	213,265
Certificates of Participation				
General Obligation Bonds	1,094,000	1,148,700	1,206,135	1,266,441
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,273,678	1,336,305	1,406,197	1,479,706
Has total annual payment increased over prior year (2024-25)?		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	We are assuming a 5% increase on the bonds. There is an increase on Capital Projects as well.

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

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

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

No

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

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

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability	
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	

5. OPEB Contributions

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	44	42	43	42

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: — May 09, 2025

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

If Yes, date of Superintendent and CBO certification: — Apr 17, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? — No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2026

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	63,489		
% change in salary schedule from prior year	1.5%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	14,501		
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements				
Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		112,916	
3.	Percent change in step & column over prior year			

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

Certificated (Non-management) - Other

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

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	63	63	63	63

Classified (Non-management) Salary and Benefit Negotiations

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 12, 2025

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

If Yes, date of Superintendent and CBO certification: May 27, 2025

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2026

5. Salary settlement:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	46,301		
% change in salary schedule from prior year	1.5%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	17,127		
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments		122,570	
3.	Percent change in step & column over prior year			

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

Classified (Non-management) - Other

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

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	8	8	8	8

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

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

Negotiations Not Settled

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

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

Management/Supervisor/Confidential **Health and Welfare (H&W) Benefits**		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

Management/Supervisor/Confidential **Step and Column Adjustments**		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the budget and MYPs?			
2.	Cost of step and column adjustments			
3.	Percent change in step & column over prior year			

Management/Supervisor/Confidential **Other Benefits (mileage, bonuses, etc.)**		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 26, 2025

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments: (optional)	

End of School District Budget Criteria and Standards Review

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

Coast Unified **San Luis Obispo County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5630-0-0000-0000-9740	5630	9740	$3,957.10
Explanation: This will be corrected at year end.			
01-6010-0-0000-0000-9740	6010	9740	$30,030.00
Explanation: This will be corrected at year end.			
01-6690-0-0000-0000-9740	6690	9740	$71.80
Explanation: This will be corrected at year end.			
13-5370-0-0000-0000-9740	5370	9740	$913.50
Explanation: This will be corrected at year end.			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5630-0-0000-0000-9791	5630	9791	$3,957.10
01-6010-0-0000-0000-9793	6010	9793	$30,030.00
01-6690-0-0000-0000-9791	6690	9791	$549.80
13-5370-0-0000-0000-9791	5370	9791	$10,752.50
13-5370-0-0000-0000-9793	5370	9793	($9,839.00)
13-5467-0-0000-0000-9791	5467	9791	$6,719.60
13-5467-0-0000-0000-9793	5467	9793	($6,720.00)

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Warning**) - The following Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500) and/or Due to Other Funds (Object 9610) have a negative balance in excess of $1,000 by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	5634	9200	($10,000.00)
Explanation: This will be corrected at year end.			

SUPPLEMENTAL CHECKS

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

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.PENSION.LIAB.9663	$11,416,722.00	$11,416,722.00
DEBT.GOV.OPEB.9664	$39,977.00	$39,977.00

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

Coast Unified **San Luis Obispo County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5630-0-0000-0000-9740	5630	9740	$3,957.10
Explanation: This will be corrected at year end.			
01-6010-0-0000-0000-9740	6010	9740	$30,030.00
Explanation: This error is due to an audit adjustment. I will contact the auditors and correct at year end.			
01-6053-0-0000-0000-9790	6053	9790	($8,955.25)
Explanation: This will be corrected at year end.			
01-6690-0-0000-0000-9740	6690	9740	$143.81
Explanation: This will be corrected at year end.			
13-5370-0-0000-0000-9740	5370	9740	$913.50
Explanation: This will be corrected at year end.			

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

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-5630-0-0000-0000-9791	5630	9791	$3,957.10
01-6010-0-0000-0000-9791	6010	9791	$30,030.00
01-6690-0-0000-0000-9791	6690	9791	$71.80
13-5370-0-0000-0000-9791	5370	9791	$913.50

GENERAL LEDGER CHECKS

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
01	1400	($6,249.00)
Explanation: This will be corrected at year end.		
01	6053	($8,955.25)
Explanation: This will be corrected at year end.		
Total of negative resource balances for Fund 01		($15,204.25)
13	5466	($554.92)
Explanation: This will be corrected at year end.		
Total of negative resource balances for Fund 13		($554.92)

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	($6,249.00)
Explanation: This will be corrected at year end.			
01	6053	9790	($8,955.25)
Explanation: This will be corrected at year end.			
13	5466	9790	($554.92)
Explanation: This will be corrected at year end.			