

Manhattan Beach Unified School District



2025-26 Adopted Budget (Proposed as of June 2025)

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June 18, 2025

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Manhattan Beach Unified School District 2025-26 Adopted Budget

“In 35 years as an economist, I’ve only seen uncertainty like this twice before: during the global financial crisis and in the middle of the pandemic. . . . These are highly uncertain times.”

- Mark Zandi, Chief Economist, Moody’s Analytics¹

“We should now be on a Recession Watch.”

- Clement Bohr, Economist, UCLA Anderson Forecast²

Overview

At the federal level, economic uncertainty continues to loom, emblemized by the ongoing tension between President Trump and Jerome Powell, Chair of the Federal Reserve, and by the President’s ongoing tariff threats. This has led to market volatility, and to negative movement on some key economic indicators.

In California, the state continues to suffer from the aftermath of the January wildfires, leading to projections of declining GDP and significantly lowered forecasts for state revenue in 2025-26.

The Governor’s January Budget Proposal was released on January 10, 2025, while the wildfires were still raging and before President Trump was inaugurated. Since then, the context has rapidly evolved. The May Revision reflects these situations, incorporating projections of lower revenues and increased costs, particularly for health care, and utilizing a number of cost-saving measures, including, most notably for education, continued plans to under-appropriate the Proposition 98 minimum guarantee by \$1.3 billion for the 2024-25 fiscal year.

For MBUSD, this year’s budget represents an inflection point, where the full impact of the Local Control Funding Formula, including the District’s low Supplemental Grant allocation, and its consequent depletion of reserves, are fully seen. The District is now in a situation where its reserve is below the level set by Board Policy, expenditure reductions are having significant impact on class size and other programmatic areas, and without significant increases in revenue significant further reductions will continue to be needed in future years. Some relief may be provided through the State’s enacted budget, but this relief will provide a slight delay in rather than full prevention of future expenditure reductions.

Economic Indicators

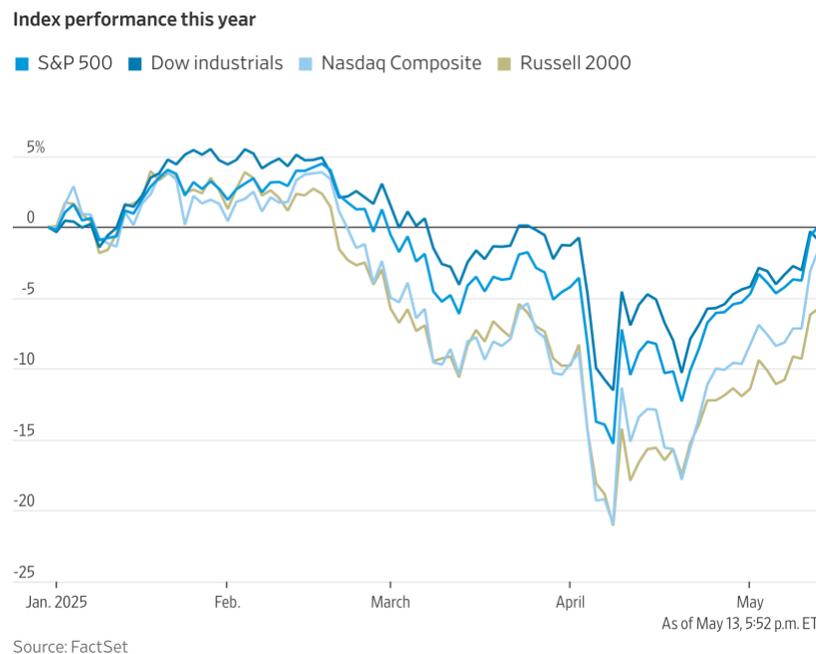
Economic indicators are beginning to show signs that the US economy is slowing, reflecting the fiscal uncertainty that has marked the nation since January.

¹ Kathryn Hamilton, “Zandi: Tarrifs, Tubulence and a Tenuous Outlook for the U.S. Economy,” NAIOP Commercial Real Estate Development Association, May 16, 2025, <https://blog.naiop.org/2025/05/zandi-tariffs-turbulence-and-a-tenuous-outlook-for-the-u-s-economy/>.

² Clement Bohr, “UCLA Anderson Forecast Announces a Recession Watch,” UCLA Anderson Forecast, March 2025, <https://www.anderson.ucla.edu/about/centers/ucla-anderson-forecast/recession-watch-2025>.

2025-26 Adopted Budget

- While GDP was previously expected to slow but remain positive,³ first quarter results show that it actually decreased at an annual rate of 0.2%⁴
- Since the release of the Governor’s Budget in January, when unemployment was at 4%, (the figure often pointed to as full employment), unemployment has risen slightly, to 4.2%.⁵
- After five consecutive months of decline, consumer confidence increased in May (after President Trump backed off on some of his tariffs on imports from China), but the Conference Board’s Expectations Index, while improved from prior months, remained below 80, which “typically signals a recession ahead.”⁶
- The stock market continues to show volatility, and after April’s precipitous drops, only the S&P has recovered enough to show any growth in 2025⁷



- Inflation continues to hover above the Fed’s 2% goal, with total consumer price inflation at 2.1% and core PCE price inflation, which excludes changes in consumer energy prices and many consumer food prices, at 2.6% in April.⁸

³ “Governor’s Proposals for the 2025-26 State Budget and K-12 Education,” School Services of California, January 21 and 22, 2025, Sacramento and Anaheim.

⁴ “Gross Domestic Product (Second Estimate), Corporate Profits (Preliminary Estimate), 1st Quarter 2025,” Bureau of Economic Analysis, May 29, 2025, <https://www.bea.gov/news/2025/gross-domestic-product-second-estimate-corporate-profits-preliminary-estimate-1st-quarter>.

⁵ “Unemployment Rate,” FRED, May 2, 2025, <https://fred.stlouisfed.org/series/UNRATE>.

⁶ “US Consumer Confidence Partially Rebounds in May,” The Conference Board, May 27, 2025, <https://www.conference-board.org/topics/consumer-confidence>.

⁷ “Index Performance,” *The Wall Street Journal*, May 30, 2025, <https://www.wsj.com/livecoverage/stock-market-today-tariffs-trade-war-05-14-2025/card/the-s-p-500-is-now-up-for-2025-here-s-how-far-underwater-other-indexes-are--SWD0fighaMB0gSQsg9M5>.

⁸ Jeff Cox, “Inflation rate slipped to 2.1% in April, lower than expected, Fed’s preferred gauge shows,” CNBC, May 30, 2025, <https://www.cnbc.com/2025/05/30/inflation-rate-slipped-to-2point1percent-in-april-lower-than-expected-feds-preferred-gauge-shows.html>.

The federal government’s changing stance on tariffs leads to significant uncertainty, as economists believe that higher tariffs will prompt increasing inflation as the cost of tariffs are passed on to consumers. Additionally, federal immigration policies may impact the labor force (and tariffs may increase wage pressure), also potentially contributing to higher costs. As Mark Zandi, Chief Economist for Moody’s Analytics, notes, “It is unclear whether the Fed should raise interest rates in response to higher inflation or cut rates in response to a weaker economy.”⁹ As a result, Zandi anticipates that the Fed will not change interest rates until the fall and further predicts that the President will de-escalate the trade war, but he notes, “Winston Churchill once said, ‘Americans can always be trusted to do the right thing – once all other possibilities have been exhausted. . . . That feels especially true right now.’”¹⁰

California’s Budget

When Governor Newsom released his January Budget Proposal, his office said that it provided “a balanced funding plan that maintains the state’s fiscal stability while preserving key investments for education, public safety, and wildfire and forest resilience . . . [while also continuing] support for robust economic growth, climate action, and high-paying jobs and career development while bolstering strong accountability measures to address housing, homelessness, and mental health care reform.” The Governor’s office touted the proposal as one that reflects increased revenues, no deficits, increased efficiencies, reduced spending, and a “balanced and responsible approach,” including education funding “set at \$118.9 billion for 2025, 26, a nearly 51% increase since the Governor took office.”¹¹

However, at that time, the state noted that there were significant risks represented by changes in federal policy.

In the May Revision, the budget has gone from a projected “modest surplus” in 2025-26 to reflecting a need to close a shortfall of \$12 billion. This is, according to the budget, due to “Washington’s imposition of tariffs [which] has driven a downgrade in both the economic and revenue forecasts. . . [and] increased expenditure growth above the Governor’s Budget—most notably in Medi-Cal.”¹²

The Governor solves this problem through reductions in a number of programs, primarily in the health care sector, borrowing, delays in commitments until revenue triggers are met, and withdrawals from the state’s reserve. Impacts to TK-12 education, while significant, are less

⁹ Mark Zandi, “Can a recession be avoided? It’s a close call, economist Zandi says,” *The Philadelphia Enquirer*, May 29, 2025, <https://www.inquirer.com/economy/recession-potential-uncertain-economic-outlooks-20250529.html>.

¹⁰ Kathryn Hamilton, “Zandi: Tariffs, Turbulence and a Tenuous Outlook for the U.S. Economy,” NAIOP Commercial Real Estate Development Association, May 16, 2025, <https://blog.naiop.org/2025/05/zandi-tariffs-turbulence-and-a-tenuous-outlook-for-the-u-s-economy/>.

¹¹ “Governor Newsom sends 2025-26 budget plan to Legislature,” State of California, January 10, 2025, <https://www.gov.ca.gov/2025/01/10/governor-newsom-sends-2025-26-budget-plan-to-legislature/>.

¹² Governor Gavin Newsom, “May Revision – 2025-26: Introduction,” State of California, May 14, 2025, <https://ebudget.ca.gov/2025-26/pdf/Revised/BudgetSummary/Introduction.pdf>.

painful than those felt in other areas due to the protections offered by Proposition 98, which guarantees a minimum level of funding for schools and community colleges.

However, and very significantly, the May Revision continues to attempt to undermine Proposition 98 by under-appropriating the total Proposition 98 minimum guarantee for 2024-25, meaning that it includes less funding for education (including both Local Control Funding Formula – LCFF – and non-LCFF funding) than should be provided under the Governor’s revenue estimates and arguably under the law.

Last year, in what became known as the “maneuver,” the Governor proposed to exclude previously appropriated revenue to education from the Proposition 98 calculation (without taking the money back from districts). In order to allow LEAs to keep the money, he proposed borrowing against future state revenues to repay the State General Fund for the appropriation and initially proposed excluding these funds from Proposition 98 minimum guarantee calculations. After significant lobbying efforts, the Governor agreed to include over \$6 billion previously appropriated to K-12 and community colleges within the Proposition 98 minimum guarantee. This created a situation in which the state could not afford its minimum obligation to fund education. Therefore, the Legislature, with the approval of the Governor, suspended the minimum guarantee and created a maintenance factor obligation that would be repaid to schools in future years.

Simultaneously, the state amended the Education Code with language that would, in effect, make the “maneuver” legal in future years. With the recent tax filing deadline extensions implemented as a result of the California wildfires, these new provisions are triggered:

If tax filing delays lead to an overestimate of personal or corporate tax revenue . . . the Director of the Department of Finance must (1) recalculate the Proposition 98 guarantee for the affected fiscal year when actual tax data become available and (2) determine the amount by which school and community college funding exceeds the revised calculation of the guarantee. For state budgeting and accounting purposes, this amount will be accrued to the next ten fiscal years, beginning with the third year following the year affected by the tax delay. That is, the state will treat the amount as an expenditure incurred in future years—not in the year it disbursed the funding—and use its cash reserves to cover the gap. (The accrual will not affect local district cash flow.) In contrast to the state’s approach for 2022-23, the trailer legislation specifies that funding [beyond funding that supports the LCFF for K-12 education and the Student Centered Funding Formula for community colleges and] above the guarantee in the affected fiscal year will be excluded from the calculation of the guarantee moving forward.¹³

Essentially, although last year’s deal ensured that the Governor’s accounting “maneuver” did not allow the state to exclude the affected funds from the Proposition 98 minimum guarantee, it also established conditions under which future funds could be excluded from the guarantee, if delayed tax filings result in a situation where the state has funded education above the Minimum Guarantee, a situation that appears to be quite possible given current circumstances. The

¹³ Edgar Cabral, “The 2024-25 California Spending Plan: Proposition 98 and K-12 Education,” Legislative Analyst’s Office, September 16, 2024, <https://lao.ca.gov/Publications/Report/4929>.

California School Boards Association has filed a lawsuit against the state over this situation, and this lawsuit is still ongoing.¹⁴

In the January Budget and the May Revision, the Governor takes a new approach to reach similar ends. 2025-26 is projected to be a “Test 1” year, meaning that the calculation of the Proposition 98 guarantee is a relatively straightforward 40% of General Fund revenues. However, rather than making this calculation based on current revenue projections, the Governor’s proposal states that:

Due to the inherent risk in revenue projections, the May Revision proposes to appropriate the 2024-25 Guarantee at \$117.6 billion, instead of the currently calculated level of \$118.9 billion. The difference between the appropriated and the calculated levels is less than at Governor's Budget, at \$1.3 billion instead of \$1.6 billion. This is intended to mitigate the risk of potentially appropriating more resources to the Guarantee than are ultimately available in the final calculation for 2024-25. The 2024-25 Guarantee level will not be finalized until that fiscal year is certified—a process that will occur throughout 2026.¹⁵

Thus, to avoid unintentionally providing education funding above the minimum guarantee, the Governor is proposing to delay \$1.3 billion of the appropriation until May of 2026, when the state will have actual revenue figures for 2024-25 from which to calculate and finalize the current year guarantee.

While the Governor poses this as a way to avoid inadvertently funding schools above the statutory minimum, it is a significant departure from previous practice, when the guarantee was established much earlier and was subsequently increased if additional revenue was realized but not subsequently reduced. Effectively, this makes the Proposition 98 “minimum” even lower than in the past – previously, the minimum for the current year could not go lower than it was at the time of Budget Enactment for the subsequent year; under this proposal it would go lower if revenues reflect lower totals more than a year later. Education advocates fear that, if enacted once, this would become the ongoing methodology for all future years, and they question the legality of the Governor’s proposal, indicating that it will be critical to keep a careful watch and advocate to ensure that the state meets its minimum legal obligation to education.

The Minimum Guarantee aside, Governor Newsom proposes to continue his focus on many of his past commitments to education:

- Full funding of the currently projected 2.3% statutory Cost Of Living Adjustment (COLA) for the Local Control Funding Formula (LCFF), as well as for certain categorical programs including Special Education, Child Nutrition, and the Mandate Block Grant (but not the State Preschool Program, unlike in prior years:

¹⁴ John Fensterwald, “School boards association lawsuit claims provision in California budget deal is unconstitutional,” *EdSource*, September 26, 2024, <https://edsources.org/2024/school-boards-association-lawsuit-claims-state-budget-deal-is-unconstitutional/719583>.

¹⁵ Gavin Newsom, “May Revision – 2025-26: TK-12 Education,” State of California, May 14, 2025, <https://ebudget.ca.gov/2025-26/pdf/Revised/BudgetSummary/TK-12Education.pdf>.

this exclusion will not affect MBUSD directly but is raising concerns throughout the state). The statutory COLA is now finalized based on the economic figures used to make this calculation; it is lower than at the time of the January Budget, when COLA was estimated at 2.43%.

- Ongoing support for full implementation of universal Transitional Kindergarten (TK), including funds to support additional students, to implement the 10:1 student-to-adult ratio required beginning in 2025-26, and to develop a new English Language screening tool for TK students. This investment has been reduced from the January proposal, and funding levels are now proposed at \$2.1 billion for the expansion to include all four-year-olds (down from \$2.4 billion) and \$1.2 billion to support the 10:1 ratio (down from \$1.5 billion). These reductions are a result of revised average daily attendance estimates and the lower COLA.
- Restoration of \$378.6 million to the Learning Recovery Emergency Block Grant (LREBG), which was cut by \$1.1 billion in the 2023 Budget Act; these funds will come with a requirement for a needs assessment, evidence-based rationales, and monitoring metrics, and must be used to provide learning recovery supports to address chronic absenteeism and English Language Arts (ELA) and mathematics achievement needs. This amount is unchanged from the January Budget and is funded in part by shifting funding that had previously been allocated to the community colleges budget to the TK-12 budget (under the premise that community colleges previously benefitted from increases to the Proposition 98 Guarantee attributable to the TK expansion but should not have done so).
- Restructured requirements and additional funding for the Expanded Learning Opportunities Program (ELOP), lowering the threshold to provide the program to all students to districts with 55% or higher Unduplicated Pupil Percentages (UPP) rather than only those with 75% or higher and maintaining the commitment to fund those districts at \$2,750 per pupil (with an unknown impact to funding for districts with lower UPPs, like MBUSD, which will receive approximately \$2,000 per Average Daily Attendance (ADA) enrollment for this program in 2024-25).
- Additional funding to fully support the universal school meals program and to provide for investment in specialized kitchen equipment, infrastructure and training.
- Additional support for other education programs including the LCFF Equity Multiplier for schools with high “nonstability” and socioeconomically disadvantaged pupil rates, support for teacher training and credentialing programs, Literacy Screening, Literacy and Mathematics Coaches, and the development of a statewide Literacy Network.

Interestingly, the budget does not include any appropriation of funds for Ethnic Studies, raising questions about whether the requirement to begin offering the class in 2025-26 is triggered; however, MBUSD has already begun offering its class and is not waiting for the appropriation to move forward in this regard.

The governor does continue to propose a one-time discretionary grant of \$1.7 billion (down from \$1.8 billion in January), called the Student Support and Professional

Development Discretionary Block Grant. Similar to the Arts Music Instructional Materials Discretionary Block Grant, the state would identify priorities (professional development, teacher recruitment and retention, and career pathways and dual enrollment), but districts could use the funds for any needs they identify. As proposed by the Governor, this grant could provide over \$300 per ADA to be expended by the end of the 2028-29 fiscal year. The Legislative Budget Bill, however, significantly reduces this grant (down to \$500 million) and proposes to distribute it based on the Local Control Funding Formula's methodology rather than based on ADA; this modification will make the impact of this grant significantly diminished for MBUSD.

All of these proposals remain uncertain, as the Governor has not yet signed the Budget Bill, and full trailer bill language describing allocation methodologies has also not yet been approved. Per SSC's recommendations, with the exception of adjusted COLA and LCFF calculations, none is being incorporated into the District's Adopted Budget.

The District

The Manhattan Beach Unified School District currently serves approximately 5,900 students from transitional kindergarten through twelfth grade, plus approximately 280 additional preschool students. Students attend school at eight campuses – one preschool, five elementary schools, one middle school, and one high school.

MBUSD consistently ranks as one of the highest-performing unified school districts in California, and its schools and programs receive numerous honors. District awards include recognition as a National Green Ribbon district, and school recognitions such as California Distinguished Schools, National Blue Ribbon Schools, and California Gold Ribbon Schools. The Mira Costa High School Drama/Tech program has received statewide and national recognition, and the school is home to a Grammy award-winning music program. Mira Costa's Model United Nations program is nationally and internationally recognized, with multiple national championships in the last seven years. 54% of Mira Costa High School students participate on at least one athletics team. In 2024 the school earned 1st place among all public schools (and 3rd place among both public and private schools) in the California Interscholastic Federations' Southern Section Commissioner's Cup program. 79% of Mira Costa High School graduates attend a 4-year university after high school, including Stanford, Duke, University of Pennsylvania, Princeton, UCLA, and USC; an additional 14% attend a 2-year college. Last year, 1,364 students took 2,788 AP tests in 30 subjects, with 85% of students earning a score of 3 or higher.

The District is a leader in the implementation of classroom technology and STEM programs, and it has placed significant focus on the social and emotional learning of its students, helping them to strive to find the right balance between school achievement and mental health needs, including stress reduction, adequate sleep, and healthy levels of play time, down time, and family time. MBUSD also provides personalized learning experiences that empower students to reach their full potential. The District and the Board are committed to ensuring that every student is welcomed, has access to enriching learning opportunities, and is supported in achieving success.

In eight of the last fourteen years, one of MBUSD’s teachers was named a Los Angeles County Teacher of the Year,¹⁶ and in 2014, 2015, and 2019, respectively, MBUSD teachers Michael Hayden, Maggie Mabery, and Kim Holz were named California Teachers of the Year.

In addition to outstanding students and excellent teachers, MBUSD is extremely fortunate to have a high level of parental involvement in its schools and very strong partnerships with community groups such as the Manhattan Beach Education Foundation, PTAs and the PTSA, MBX, the City of Manhattan Beach, Beach Cities Health District, the Manhattan Beach Chamber of Commerce, Chevron, and other local organizations and businesses. These local partnerships continue to be critical in providing the resources to allow MBUSD to continue to offer the outstanding educational programs for which it is known.

Revenue

MBUSD receives its revenue from a variety of sources, including state, federal, and local sources. The largest share of these revenues comes to the District through the Local Control Funding Formula (LCFF), which allocates funds based on a district’s total enrollment, attendance rates, and demographic characteristics.

Local Control Funding Formula

In 2013-14, the state, led by Governor Jerry Brown, did away with the revenue limit system, which funded schools based on a complex set of calculations rooted in their 1971 funding levels. Instead, the state moved to a system that was designed to be both more transparent and more equitable, providing schools with a set amount of funding per pupil and enhancing funding for districts whose students demonstrated greater need. This system, now in place for over a decade, is called the Local Control Funding Formula (LCFF).

Base Grant

The LCFF provides a per-pupil “base grant” plus an additional augmentation grant to provide 24:1 class sizes at grades K-3 and college and career support at grades 9-12. After LCFF implementation, the state enhanced the LCFF base grant through what was called “gap funding” as it worked to bring school funding back to 2008 levels. This goal was largely achieved in 2018-19.¹⁷ However, it is important to understand that in 2008, California was well below the national average in per-pupil spending (ranking 28th in the nation in 2007-08 and 34th in the nation in 2008-09)¹⁸, and achieving “full funding” did not address issues of funding inadequacy.

¹⁶ Bill Fauver (2010-11), Linda Okumura (2011-12), Linda Gesualdi (2012-13), Michael Hayden (2013-14), Maggie Mabery (2014-15), Alissa Opfer (2016-17), Kim Holz (2018-19), Teresa Nielsen (2022-23); in 2019-20 and 2020-21, MBUSD chose not to participate in the Teacher of the Year program in light of pandemic-related impacts experienced by all school employees.

¹⁷ When the LCFF was implemented in 2013-14, it included a funding restoration plan that targeted the statutory obligation to education that was intended to restore purchasing power to 2007-08 levels. However, after this plan was put in place, and during the funding restoration period, the state added increases to CalSTRS and CalPERS rates to the mix without adjusting the funding target by the same amount, so when the state achieved “full funding,” education was not provided with the same purchasing power that it had in 2007-08.

¹⁸ National Center for Education Statistics, “Current expenditure per pupil in average daily attendance in public elementary and secondary schools, by state or jurisdiction: Selected years, 1969-70 through 2020-21,” September 2023, https://nces.ed.gov/programs/digest/d23/tables/dt23_236.70.asp.

In 2019-20, the state funded the LCFF at the statutory Cost of Living Adjustment (COLA) rate of 3.26% without any enhancement, making it the first year when the LCFF was fully implemented and the first year of a true “COLA-only” increase to LCFF. For 2020-21, there was no increase to LCFF per-ADA grant amounts, as the state did not fund the 2.31% statutory COLA for that year based on fears of a significant pandemic-induced recession. In 2021-22, the Governor and the Legislature approved a compounded COLA of 5.07%, which included statutory COLA adjustments attributed to fiscal year 2020–21 (2.31%) and fiscal year 2021–22 (1.70%), plus an additional 1% increase in the LCFF base grant. In 2022-23, the state provided the statutory COLA of 6.56% and, in addition, invested significant additional revenue into the base grant to begin to address some of the longstanding concerns related to funding inadequacy. The legislature’s de-facto recognition of the underfunding of California’s public schools through this investment marked a significant moment in the history of the LCFF. However, even with this enhanced basic funding, California’s per-pupil funding is barely in the top quartile. In 2023 (the most recent year for which data is available), the top states (New Jersey and Vermont) spent over \$26,000 per pupil; in that year, California spent just over \$19,000 per pupil (this figure includes all spending, not just LCFF funding).¹⁹ Importantly, the referenced census report is preliminary and includes only 41 states; it does not reflect data from New York or the District of Columbia, which are historically the top two entities in per-pupil spending in the nation.

For 2023-24 and 2024-25, the state returned to a COLA-only model, reflecting the minimum increase in LCFF funding allowed under the law, resulting in base grants of between \$10,000 and \$12,500 per ADA for 2024-25.

It is important to understand that COLA increases are not necessarily correlated to the Consumer Price Index (CPI) measure of inflation and must be used to fund almost all cost increases experienced by the District, as will also be discussed later in this report.

Supplemental and Concentration Grants

In addition to Base Grant funding, districts also receive Supplemental and Concentration Grants, providing additional funding to support the needs of each district’s English Learner, low-income, and foster youth (referred to as the “unduplicated count,” or the Unduplicated Pupil Percentage, or UPP). Supplemental Grants enhance per-ADA funding by 20% for each student included in the UPP; Concentration Grants (only provided when a district’s UPP is greater than 55%) provide an additional 65% in per-ADA funding for each student above the 55% threshold for qualifying districts (increased in 2021-22 from the 50% previously enacted in law).²⁰

¹⁹ United States Census, “2023 Public Elementary-Secondary Education Finance Data,” October 8, 2024, <https://www.census.gov/data/tables/2023/econ/school-finances/secondary-education-finance.html>.

²⁰ In 2022-23 the state also implemented the Equity Multiplier, which provides additional funding to schools that experience more than 25% transiency and whose socioeconomically disadvantaged pupil rate is greater than 70%, and must be used to provide evidence-based services and supports for students at those schools. No school in MBUSD is eligible for this funding. More information can be found at <https://www.cde.ca.gov/fg/aa/lc/equitymultiplier.asp#what-is-the-difference-between-socioeconomically-disadvantaged-students-and-students-who-are-eligible-for-free-or-reduced-priced-meals>.

LCFF Per-Student Rates 2024-25

2024-25 enacted budget.

Base grant applies to all students.

Districts receive **Supplemental grants** for students with specific defined needs (such as learning English) and **Concentration grants** if a high percentage of students have defined needs.

All rates are based on students in attendance, not merely enrolled.



Transitional Kindergarten 2024-25 add-on rate per student in attendance (ADA): \$3,077

Chart: Ed100 Lesson 8.5 • Source: California Department of Education • Created with Datawrapper

This means that every district receives the amount in orange in the chart above, and that districts receive the amounts in darker teal for students in their unduplicated counts and in lighter teal for students above the 55% unduplicated count threshold for concentration grants. In essence, students not in the unduplicated count “earn” between \$10,000 and \$12,500 for the district, students in the unduplicated count “earn” between \$12,000 and \$15,000, and students above 55% in the unduplicated count “earn” between \$18,000 and \$23,000, depending on their grade levels.

The unduplicated pupil count in MBUSD has hovered near 6% for the past several years:

Table 1: MBUSD Unduplicated Pupil Percentages by Year²¹

Year	UPP
2015-16	5.38%
2016-17	4.90%
2017-18	5.68%
2018-19	6.10%
2019-20	5.99%
2020-21	5.73%
2021-22	6.20%
2022-23	5.72%
2023-24	7.02%
2024-25	6.87%*

*estimated at budget adoption

MBUSD’s exceptionally low unduplicated count resulted in a three-year rolling average of 6.31% in 2023-24 (used for LCFF calculations), compared with a statewide average UPP of 60.46% and a Los Angeles County average UPP of 62.60%. It has the lowest unduplicated count in the County of Los Angeles and the second lowest for a unified district in all of California.

²¹ California Department of Education. “Statewide LCFF Summary Data.” February 2024. <https://www.cde.ca.gov/fg/aa/pa/lcffsumdata.asp>.

Table 2: 2023-24 Lowest Statewide Unduplicated Counts by District

State Rank	County	District	Type	Basic Aid	Parcel Tax	UPP
923	Los Angeles	Hermosa Beach City Elementary	Elementary	N	N	9.38%
924	San Diego	Rancho Santa Fe Elementary	Elementary	Y	N	9.38%
925	Santa Barbara	Ballard Elementary	Elementary	Y	N	9.32%
926	Contra Costa	Acalanes Union High	High School	Y	Y	9.09%
927	Marin	Mill Valley Elementary	Elementary	Y	Y	9.07%
928	San Mateo	Portola Valley Elementary	Elementary	Y	Y	8.64%
929	Los Angeles	La Canada Unified	Unified	N	Y	7.43%
930	Marin	Reed Union Elementary	Elementary	Y	Y	7.10%
931	Contra Costa	Moraga Elementary	Elementary	N	Y	7.06%
932	Contra Costa	Lafayette Elementary	Elementary	N	Y	6.52%
933	Los Angeles	Manhattan Beach Unified	Unified	N	Y	6.31%
934	San Mateo	Cold Spring Elementary	Elementary	Y	N	4.26%
935	Alameda	Piedmont City Unified	Unified	N	Y	4.07%
936	Contra Costa	Orinda Union Elementary	Elementary	N	Y	4.04%
937	San Mateo	Hillsborough City Elementary	Elementary	Y	Y	3.98%
938	Marin	Ross Elementary	Elementary	Y	Y	0.83%

Table 3: 2023-24 Selected LA County Unduplicated Counts by District

County Rank	District	Type	Basic Aid	Parcel Tax	UPP
2	Lennox	Elementary	N	Y*	95.87%
16	Inglewood Unified	Unified	N	N	89.62%
19	Hawthorne	Elementary	N	Y*	87.45%
21	Lawndale Elementary	Elementary	N	Y*	84.78%
23	Centinela Valley Union High	High School	N	Y*	82.12%
57	Culver City Unified	Unified	N	Y	41.51%
60	Torrance Unified	Unified	N	N	37.97%
61	Wiseburn Unified	Unified	N	Y*	37.05%
68	Santa Monica-Malibu Unified	Unified	N	Y	29.51%
70	Beverly Hills Unified	Unified	Y	N	24.96%
71	Las Virgenes Unified	Unified	N	Y	23.33%
72	South Pasadena Unified	Unified	N	Y	19.11%
73	Redondo Beach Unified	Unified	N	N	18.39%
74	San Marino Unified	Unified	N	Y	17.48%
75	Palos Verdes Peninsula Unified	Unified	N	Y	13.08%
76	El Segundo Unified	Unified	N	N	12.67%
77	Hermosa Beach City Elementary	Elementary	N	N	9.38%
78	La Canada Unified	Unified	N	Y	7.43%
79	Manhattan Beach Unified	Unified	N	Y	6.31%

*these districts together passed a shared “regional” parcel tax with no sunset date in 2012.

Supplemental grant funding for MBUSD is, therefore, significantly lower than it is for almost all other districts in the state; it is estimated at \$929,030 for 2025-26, based on an updated estimated 3-year UPP rolling average of 6.90%. MBUSD does not receive any concentration grant funding.

The impact of the UPP on school district funding can be most clearly seen by comparing the supplemental and concentration grants that MBUSD would receive if its UPP were comparable to other school districts. Utilizing 2023-24 figures and holding enrollment stable, applying the UPP of the next lowest unified district in the South Bay (El Segundo), the highest unified district in the South Bay (Inglewood), the LA County average, and the California average results in widely varying supplemental and concentration grant amounts, with a high UPP district receiving nearly \$26M more in funding than Manhattan Beach actually received:

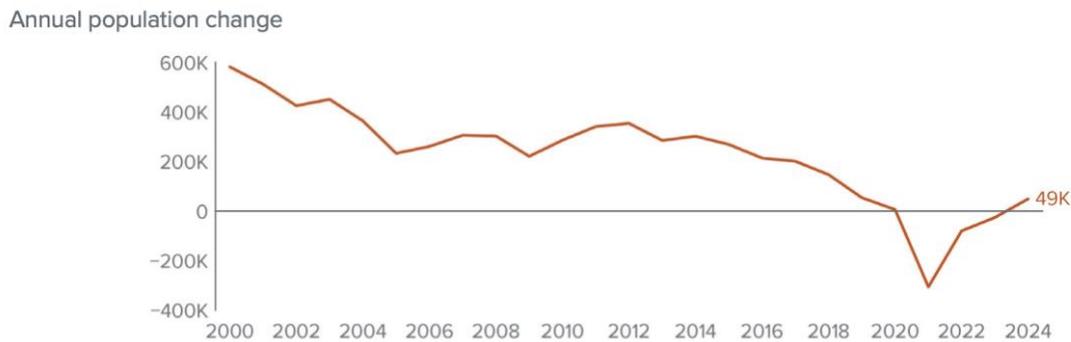
Table 4: Theoretical Supplemental and Concentration Grant Amounts

Comparison	MBUSD ADA	Hypothetical UPP	Supplemental Grant	Concentration Grant	Additional Funding	Add'l Funding Per ADA
South Bay USD (high)	5846.45	89.62%	\$11,803,543	\$14,818,965	\$25,791,440	\$4,411
LA County Average	5846.45	62.60%	\$8,244,832	\$3,253,152	\$10,666,916	\$1,825
California Average	5846.45	60.46%	\$7,962,980	\$2,337,133	\$9,469,044	\$1,620
South Bay USD (low)	5846.45	12.67%	\$1,668,722	-	\$837,6534	\$143
MBUSD (actual)	5846.45	6.31%	\$831,068	-	-	-

Enrollment

As noted, LCFF grants are based on a district’s ADA. ADA is determined by multiplying the total number of students in the district by the percentage of school days when those students are in attendance. It is therefore important to understand both enrollment and attendance data.

In California, school enrollment grew significantly between 1980 and 2000, rising by over 50%; over the following 15 years, statewide remained stable at between 6.2 million and 6.3 million students. Beginning in 2015, statewide enrollment began to decline, a trend that was dramatically exacerbated during the pandemic. This decline is reflective of changes in California’s population as a whole since the turn of the century.²²



Source: California Department of Finance Population Estimates (E-7).
Note: July to July changes.

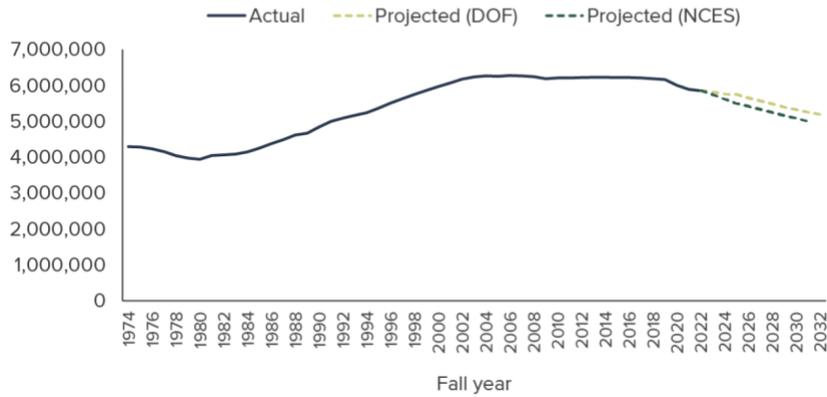
This slowing demographic growth in schools has translated to actual enrollment declines after decades of continuous enrollment growth.²³

²² Hans Johnson, Marisol Cuellar Mejia, and Eric McGhee, “Fact Sheet: California’s Population,” Public Policy Institute of California, January 2025, https://www.ppic.org/wp-content/uploads/JTF_PopulationJTF.pdf.

²³ Julien Lafortune and Emmanuel Prunty, “Factors and Future Projections for K-12 Declining Enrollment,” Public Policy Institute of California, December 2023, <https://www.ppic.org/publication/factors-and-future-projections-for-k-12-declining->

Enrollment rose in California public schools for decades, plateaued, and began to drop in recent years, with projections indicating continued declines

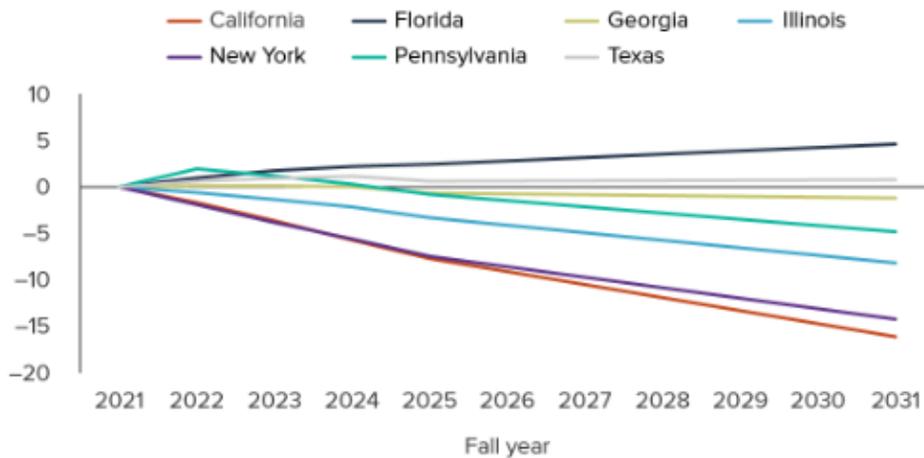
Total enrollment



Experts project that enrollment declines in California will continue, with California’s declines occurring at a steeper rate than in other states.

Enrollment declines in California are projected to be larger than in any other large state by 2030

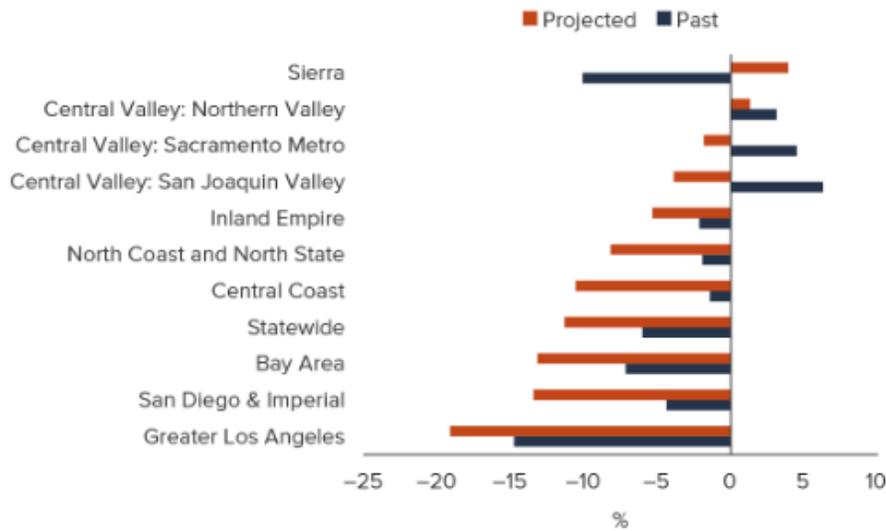
Change in enrollment, relative to 2021–22 (%)



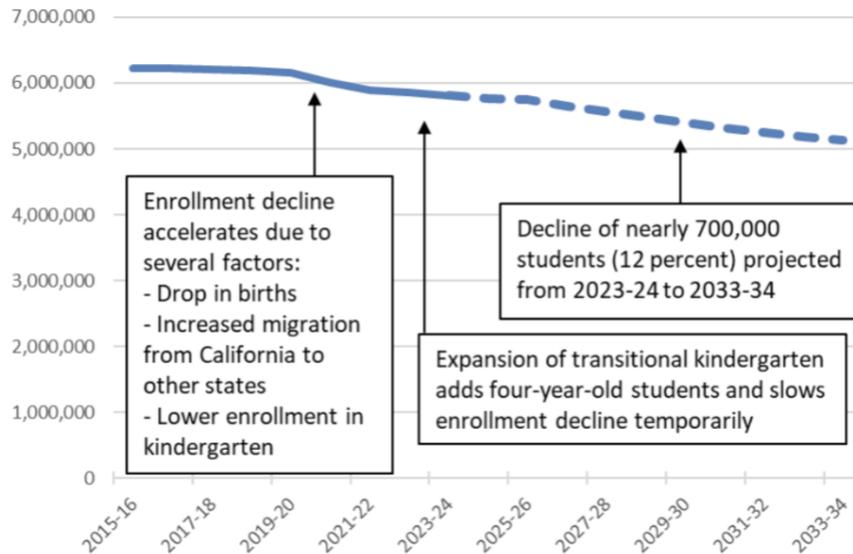
Furthermore, the greatest rate of decline is projected to occur in the Greater Los Angeles area.

[enrollment/#:~:text=Starting%20in%202016%E2%80%9317%2C%20enrollment,20%2C%20prior%20to%20the%20pandemic.](#)

Enrollment declines are projected in all but two California regions over the next decade



The LAO projects ongoing declining enrollment through at least 2033-34, with the rate of decline increasing over the coming decade.



The Department of Finance (DOF) has issued projections extending to 2044-45 which predict that, while enrollment declines will slow by the mid-2030’s, they will not stop, and marginal declines will continue throughout their forecast period. The DOF projects the state will drop below 5 million students in 2037-38 and will have 4.95 million students in 2044-45.²⁴

²⁴ Mike Fine, John Gray, Patti Herrera, “CASBO CBO Symposium: Hot Topics.” November 22, 2024

MBUSD’s enrollment has largely mirrored the statewide pattern, with the District experiencing relatively stable enrollment through 2014-15, followed by a slow decline by just over 350 students over a five-year period. In 2020-21, during the pandemic and consistent with statewide trends during the same time period, the District experienced a dramatic drop by nearly 500 students in less than one year, and enrollment continued to decline in 2021-22. In 2022-23 and 2023-24, the District saw increases in enrollment for the first time since 2016-17. The District’s 2024-25 enrollment declined slightly, primarily due to the graduation of a larger 12th grade class in June 2024 and the enrollment of a smaller 9th grade class in August 2024.

Table 5: Census Day Enrollment 2014-15 to Present

	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2014-15	36	383	455	470	494	496	484	506	567	455	634	657	622	631	6890
2015-16	46	349	411	464	488	500	502	485	511	559	586	627	646	600	6774
2016-17	37	405	402	427	480	489	514	491	478	506	707	584	622	634	6776
2017-18	47	347	430	414	429	474	495	502	469	467	651	698	591	633	6647
2018-19	76	372	363	426	413	438	474	473	495	472	631	648	692	610	6583
2019-20	75	380	399	367	429	417	449	480	466	494	596	633	648	691	6524
2020-21	49	317	344	372	329	393	402	417	466	453	647	577	610	654	6030
2021-22	40	298	341	351	377	335	390	377	417	460	640	629	577	620	5852
2022-23	120	312	306	358	354	386	346	399	372	429	644	645	635	589	5895
2023-24	141	324	320	312	365	367	392	355	405	365	634	641	651	653	5925
2024-25*	170	334	348	325	315	372	376	400	367	410	572	629	623	654	5895

*preliminary figures at the time of budget adoption

In building projections for future years, the District has in the past relied upon a variety of analyses, including a demographic survey conducted during the District’s master planning process, a regression analysis, a cohort survival model, and a weighted model incorporating both the regression analysis and the weighted model. In comparing these projections with actual enrollment numbers, none provided a precisely accurate projection. Still, the weighted average provided the figures closest to actual enrollment, and that is the methodology that the District traditionally used in establishing its enrollment projections. However, as noted above, the pandemic disrupted enrollment trends and patterns.

Additionally, in 2024-25, Southern California was impacted by horrific wildfires that displaced thousands of families and disrupted the education of students throughout Los Angeles County. A significant number of new students subsequently enrolled in Manhattan Beach schools. Many of these families are understandably still evaluating their needs and plans for the coming years, so it is unclear whether and for how long they will continue to attend MBUSD schools. The District is currently operating on an assumption that departing students have notified the school of their plans; however, it is important to acknowledge that this assumption comes with significant uncertainty and that changing plans could impact enrollment in the coming months.

As a result of these events, the District’s traditional model is no longer effective (and is not anticipated to become so for several years). Accordingly, the District has adjusted its enrollment projection models. With full implementation of Universal Transitional Kindergarten, the District is now projecting stable TK enrollment. The District is projecting year over year growth by 5-10

students at all grades except in 8th grade, where growth is not typically seen, and 9th grade, where the District has typically seen growth by approximately 200 students.

Based on the current data and assumptions, projections currently reflect enrollment growth for 2025-26 (due to the enrollment of fire-impacted students after Census Day in 2024-25), followed by declines in the subsequent two years.

Table 6: First Interim Enrollment Assumptions

	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2025-26	230	317	341	350	333	314	373	364	406	378	617	605	689	651	5948
2026-27	230	323	327	351	355	343	324	383	369	406	578	622	610	679	5900
2027-28	230	333	333	337	356	365	353	334	388	369	606	583	627	620	5834

The District will continue to engage in community outreach to solicit new student enrollment and will closely monitor transiency data as the District approaches the 2025-26 school year.

Average Daily Attendance

In calculating LCFF revenue, the District must also consider student attendance rates, as LCFF revenue is based not only on enrollment but also on the percentage of days during which students are present at school (or complete work through an Independent Study agreement).

As schools emerged from the pandemic, attendance patterns shifted from pre-pandemic levels, largely because students were required to quarantine and could not always complete Independent Study agreements. On a statewide basis, this impact has been significant, with 2021-22 data for unified school districts showing a drop in Average Daily Attendance (ADA) from an average of 94.71% in 2019-20 to a statewide ratio of 89.64% in 2021-22.²⁵ The state showed some improvement in 2022-23 and 2023-24, with an increased attendance percentage for unified school districts of 91.27% and 92.46%, respectively.²⁶ In MBUSD, though the District has seen some decline, the drop in the attendance rate in 2021-22 was not as significant as it was on a statewide basis. 2022-23 attendance rates were relatively flat and did not reflect a rebound similar to the rebound seen on a statewide basis, but 2023-24 attendance showed some improvement.

Table 7: Attendance Rates (ADA-to-Enrollment Ratio) at P-2

	2019-20	2020-21	2021-22	2022-23	2023-24
Statewide Unified Districts	94.71%	n/a	89.64%	91.27%	92.46%
MBUSD	96.59%	n/a	95.13%	95.28%	95.75%

The District has made a significant effort to educate families about the importance of regular school attendance, balanced against best practices related to student wellness. While final attendance figures have not yet been certified for 2024-25, preliminary figures suggest that these

²⁵ Dave Heckler and Matt Phillips, “Attendance Rates See Steep Decline,” *Fiscal Report*, School Services of California, August 12, 2022, <https://www.sscal.com/publications/fiscal-reports/attendance-rates-see-steep-decline>.

²⁶ Wendy McCaskill and Matt Phillips, “Average Daily Attendance Improvement,” *Fiscal Report*, School Services of California, August 26, 2024, <https://www.sscal.com/publications/fiscal-reports/average-daily-attendance-improvement-2>.

efforts are having an impact, with year-to-date data indicating an attendance rate of 96.25%. A thoughtful approach to balancing public health advice, which urges students to stay home when ill, against the State's funding model, which reduces school revenue based on student absences (regardless of the reason for those absences), will continue to be merited in coming years.

Other State and Federal Revenue

One-Time Revenue

Throughout the course of the pandemic, the state and federal governments provided school districts with a variety of relief funding packages. These funds, while restricted in allowable uses, had a significant impact on the District's budget and enabled MBUSD to implement programs that helped the District to protect student and staff safety and support students' academic and social-emotional health. These funds have been expended according to their respective expenditure deadlines and no longer provide revenue or expense.

In 2021-22 and 2022-23, the Legislature provided additional new one-time funding sources for purposes other than pandemic relief. In 2021-22, the state established the A-G Completion Improvement Grant, the Transitional Kindergarten Planning and Implementation Grant (also known as the Universal Prekindergarten Implementation Grant), and the Educator Effectiveness Block Grant, which also have multiple deadlines and reporting requirements.

In 2022-23, the Legislature continued its trend of providing one-time funds that were reminiscent of categorical programs. Of the new funds provided, only the Arts Music and Instructional Materials Discretionary Block Grant (AMIMDBG) did not come with restricted spending requirements. It provided \$3.6 million to the District in an unrestricted grant available for expenditure through 2025-26. The Board-adopted plan for the use of these funds, approved on August 3, 2022, and revised on August 2, 2023, allocates funds to support the adoption of updated textbooks; the purchase of instructional technology subscriptions, licenses, and equipment; professional development focused on content-area framework, standards, curriculum development, assessment, and collaboration; and salary.

The Learning Recovery Emergency Block Grant (LREBG) provided funding of just over \$680,000. The Board-adopted plan for these funds, also approved on August 3, 2022, and revised on August 2, 2023, allocates funds to support the District's Multi-Tiered Systems of Support (MTSS) by funding key positions supporting MTSS structures and practices through 2024-25.

In addition to the AMIMDBG and LREBG funds, the state also provided districts with one-time funding to support the implementation of the new Ethnic Studies requirement; these funds have no expenditure deadline.

In total, the state has established 24 new one-time categorical programs since 2019-20 fiscal year. Eighteen of these have since been fully expended or retired, leaving six funds active in the 2024-25 fiscal year, of which two will continue to be active in 2025-26:

Table 8: One Time/Categorical Funding Allocations, Expenditures, and Remaining Balances

Categorical Program	Expenditure Deadline	Allocation	23-24 Ending Bal.	Proj. 24-25 Expenditures	Est. End. Balance
A-G Completion	6/2026	\$120,076	\$13,660	\$13,660	\$0
Universal Prekindergarten	6/2026	\$284,374	\$216,653	\$216,653	\$0
Educator Effectiveness	6/2026	\$1,468,777	\$524,748	\$281,517	\$243,231
AMIMDBG	6/2026	\$3,576,448	\$1,115,340	\$1,115,340	\$0
LREBG	6/2028	\$682,372	\$491,454	\$395,083	\$96,371
Ethnic Studies	none	\$63,047	\$19,690	\$19,690	\$0

Updated projections for the use of LREBG funds indicate that these funds will not be fully expended by the end of the current year, as previously expected. As a result, regardless of whether the Governor funds the LREBG restoration discussed above, the District will need to incorporate the results of a needs assessment and update its plans for the use of remaining funds through the District’s LCAP. District staff does not currently anticipate that this process will result in substantive changes to the existing LREBG plan, as it believes that current actions are aligned with District students’ needs.

Categorical (Restricted) Revenue

In addition to the one-time revenue described above, the state and federal governments provide other funding streams that, while ongoing, must be used only for specific purposes. These types of funding streams are generally referred to as “categorical programs.” For reference, at the time the state transitioned to the LCFF, there were approximately 40 categorical funding categories in California. By incorporating these funding streams into the LCFF, the state eliminated a cumbersome, complex, and byzantine accounting and reporting process, as each categorical fund came with its own unique reporting requirements. However, in recent years, the state has reinstated the categorical program system, to some extent. At the height of pandemic relief funding, the District managed 31 categorical funds, including the 24 one-time funds described above, prompting concerns about a return to the old system. As state resources shrink, these programs have, at least for the present time, fallen away, and the District now manages 11 ongoing state and federal categorical programs in addition to the six one-time programs described above. These programs and their 2025-26 anticipated revenue amounts include:

- \$7.7M in Special Education funding, which comes from both state and federal sources and must be used to support Special Education program needs.
- \$660,000 in funding provided for arts instruction through the Arts and Music in Schools (AMS) program as authorized by California’s voters through Proposition 28.²⁷
- \$545,000 in funding to support students’ mental health needs, currently utilized to support Special Education-related counseling services.

²⁷ In November 2022, voters passed Proposition 28, which measure guarantees that 1% of the prior year’s Proposition 98 guarantee will be transferred out of the state’s General Fund and into the next year’s Proposition 98 guarantee to support education in dance, media arts, music, theater, and visual arts. Funds are allocated by school site and must be used to supplement and cannot supplant existing programs. 80% of funds must be used to support personnel. The remaining 20% can be used for professional development, materials and supplies, curriculum, and partnership programs. No more than 1% can be used for administrative costs.

- \$475,000 in a portion of the state Lottery program reserved to pay for instructional materials (“Restricted Lottery”).
- \$320,000 from the Strong Workforce grant program to support the development of dual immersion and pathway programs.
- \$245,000 to pay for the state-mandated Expanded Learning Opportunities Program (ELOP), providing before- and after-school and extended school year programs for students in grades TK through 6 who fall into a district’s unduplicated pupil count.²⁸
- \$149,000 in funding from the state to partially pay for the Classified Summer Employee Assistance Program (allowing classified employees to receive matching funds for summer savings; the District contributes a small amount in addition to the State funds to pay for statutory benefits and taxes; the District contributes approximately \$13,000 to this program through payroll taxes).
- \$153,000 in Federal Title I funding, utilized to support Language Arts and Mathematics intervention for students at MCHS.
- \$165,000 in Federal Title II funding, utilized to provide professional development to teachers.
- \$12,000 in Federal Title IV funding to support the academic achievement of students.

Unrestricted Revenue

In addition to the restricted sources of revenue described above, the District anticipates receiving just under \$1.4M in unrestricted revenues, which can be used for any District purpose, primarily through the state’s Mandate Block Grant and Unrestricted Lottery programs.

Local Revenue

Measure MB

In June 2018, Manhattan Beach voters passed Measure MB, a local funding measure that provides funding to the District in the amount of \$225 per parcel of land in the City of Manhattan Beach. While a citizen-led parcel tax initiative attempting to increase this amount did not receive voter approval in June of 2022, the voters of Manhattan Beach generously approved a renewal measure in March of 2024, securing these locally controlled funds for another six years, through 2029-30.

There are approximately 13,100 eligible taxable parcels of land in the City, and approximately 16.5% of them are exempted from the tax each year. Based on this, the District has received just under \$2.5 million annually through this tax. In the first year, \$2,391,921 was collected (representing a 96.75% rate of payment). Subsequent years’ collections have represented similar rates of payment (ranging from 96.62% to 97.90%), but late payments make up most, if not all,

²⁸ ELOP funds were previously provided at a rate of \$2,750 per UPP ADA for districts with UPPs of 75% or higher; remaining districts receive funding based on the amount of funds remaining from the appropriation in the budget item, after the amount allocated to high UPP districts are distributed. The Governor proposes expanding the first group (Tier I) to include districts with UPPs of 55% or higher, still providing remaining (Tier II) districts with funding based on the amount left over after Tier I districts are funded. This results in fluctuating revenue for ELOP programs run by lower UPP districts, making it difficult to maintain a consistent program that meets program requirements. Assemblymember Muratsuchi has proposed a bill (AB 2112) that would require that per-pupil allocations be no less than the amount received in the 2022-23 fiscal year.

of the difference.

Table 9: MBUSD Measure MB Funding

Year	Total Parcels	Exempt Parcels	Exemption Rate	Potential Revenue	Current Year Tax Revenue	Prior Year Tax Revenue	Total Revenue
2018-19	13,087	2,100	16.05%	\$2,472,075	\$2,391,921	n/a	\$2,391,921
2019-20	13,097	2,164	16.52%	\$2,459,925	\$2,402,853	\$56,815	\$2,459,667
2020-21	13,106	2,157	16.46%	\$2,463,525	\$2,402,020	\$41,420	\$2,443,440
2021-22	13,124	2,139	16.30%	\$2,471,625	\$2,388,137	\$68,826	\$2,456,963
2022-23	13,123	2,162	16.47%	\$2,466,225	\$2,407,003	\$87,275	\$2,494,279
2023-24	13,124	2,131	16.24%	\$2,473,425	\$2,421,460	\$60,811	\$2,482,271
2024-25	13,125	2,188	16.67%	\$2,460,825	\$2,118,156*	\$55,706*	\$2,173,862*

*Preliminary figures as of 5/29/25; in 2024 the District received approximately \$300,000 between May 14 and July 1

The District utilizes Measure MB funds to support teaching positions that help the District to maintain manageable class sizes, provide programs in math, science, reading, language arts, social studies, art, music, and STEM (science, technology, engineering, and math), and prepare students for college and careers. There is no COLA on the per-parcel tax amount, so although the funding has a significant impact, the impact has eroded over the years since the measure was first approved. Funding in 2018-19 supported 27 positions, allowing the District to delay significant expenditure reductions originally planned for that year. Between 2019-20 and 2021-22, Measure MB funds supported between 23 and 24 positions, and in 2022-23 and 2023-24 Measure MB funds supported 20.67 and 20.50 positions, respectively. For 2024-25, with the recently approved salary increase, the District anticipates that Measure MB funds will support 17.25 positions.

[Manhattan Beach Education Foundation](#)

In addition to Measure MB, the District is fortunate to have the Manhattan Beach Education Foundation (MBEF) as a partner. MBEF is an independent fundraising organization that has provided significant funding to the District every year since its inception in 1983 to support programs that inspire learning, enrich teaching, and promote innovation and academic excellence. Since 2012-13, this figure has been \$5 million and growing; by 2019-20 school grants amounted to \$6.2 million. In 2020-21, based on funds raised during the 2019-20 school year, grants to the schools spiked to nearly \$7.5 million as the community worked to raise funds to avert significant layoffs. In 2020-21, MBEF’s fundraising levels declined due to a number of pandemic-related factors. As a result, MBEF pledged \$5.3 million in grants to the schools in 2021-22. MBEF’s 2022-23 fundraising showed significant growth once again, placing the grant amount at \$6 million, and MBEF sustained this level of grant funding in 2023-24. In 2024-25, the District faced significant budget challenges, and MBEF was once again able to increase its fundraising efforts, pledging an amount of \$7.4M in grants to the schools for the 2024-25 school year.

Table 10: MBEF Grants

Year	Grants	Year	Grants
2002-03	\$1.9M	2014-15	\$5.8M
2003-04	\$2.0M	2015-16	\$5.1M
2004-05	\$2.3M	2016-17	\$5.6M
2006-07	\$2.5M	2017-18	\$5.9M
2007-08	\$2.7M	2018-19	\$6.1M
2008-09	\$2.8M	2019-20	\$6.2M
2009-10	\$4.1M	2020-21	\$7.5M
2010-11	\$4.5M	2021-22	\$5.3M
2011-12	\$4.6M	2022-23	\$6.0M
2012-13	\$4.9M	2023-24	\$6.1M
2013-14	\$5.3M	2024-25	\$7.4M

For 2025-26, MBEF is currently projecting a grant of over \$7M, of which \$6.57M is currently included in MBUSD’s budget. As fundraising projections necessarily include some level of uncertainty, the District and MBEF utilize an assumption of ongoing grants amounting to \$6.5M for 2026-27 and 2027-28.

MBEF has established an endowment fund and has grown this fund to hold approximately \$25 million. This enables MBEF to provide ongoing funding that is not dependent solely on annual donations. MBEF’s endowment fund provides revenue of over \$1 million per year, which MBEF combines with annual donations to fund its grants to MBUSD schools.

MBEF grants have funded numerous positions and programs over the years, providing staffing to reduce class sizes as well as to hire arts and elementary physical education teachers, library resource specialists, counselors, science specialists, and staff for a variety of additional programs. MBEF also supports the District’s ongoing work in the areas of social inclusion and social-emotional learning and partners with the District in identifying and addressing emerging priorities and needs. During times of budgetary constraint, MBEF grant funding has been shifted to help sustain the core instructional program, diminishing MBEF’s capacity to support enrichment programs. Sustained, ongoing funding levels to support core District programs would allow MBEF to re-focus on its core work of providing more enrichment and enhancement opportunities to the District.

Other Revenue Sources

In addition to the revenue described above, the District anticipates receiving ongoing local revenue from its Shared Use Agreement with the City of Manhattan Beach. This agreement has been in place since 2013-14 and was amended and restated in 2022-23 to support a ten-year term extension through 2032-2033. For 2024-25, the District will receive just under \$930,000 through this agreement, with subsequent years’ revenue increasing based on changes to the CPI-U.

In addition, the City of Manhattan Beach has recently approved contributions of \$250,000 from its Community Improvement Program (CIP) fund in each of the 2023-24 and 2024-25 fiscal years in order to support shared CIP projects. These funds will be utilized to improve shared facilities for softball, baseball, and tennis at Mira Costa High School by offsetting some of the

cost to install safety netting around the softball and baseball fields (to prevent fly balls from intruding onto active tennis courts as well as neighboring streets and residences) and to rebuild deteriorating retaining walls and fencing around the tennis courts.

The District also anticipates receiving local funds through a variety of other sources in 2025-26, including:

- \$2.7 million in lease and rental revenue
- \$825,000 in interest income
- \$110,000 in revenue from the Beach Cities Health District (BCHD), reduced by \$60,000 from 2024-25
- \$44,000 in restricted revenue through LACOE’s Tobacco Use Prevention Education (TUPE) grant
- \$3.2 million in restricted revenue through the local Special Education Local Plan Area (SELPA) Regional Program serving students with significant low-incidence disabilities enrolled in SELPA districts (MBUSD is home to the SELPA’s regional Deaf and Hard of Hearing program) as well as funding provided to support program specialist staffing.

Local funds are also generated by school community booster groups and other organizations, collectively referred to as “Fund 06.” These groups support school and District programs and identify projects throughout each fiscal year. These projects are one-time in nature and cannot be anticipated prior to each year, so revenue and expense are not built into the Adopted Budget. However, throughout each year, the District’s revenue and expense grow in corresponding amounts as these organizations identify and implement projects.

Changes Since Second Interim

At this time, the District anticipates total 2024-25 revenue in the amount of \$101,837,045, and total 2025-26 revenue in the amount of \$100,653,764.

Between the District’s Second Interim and Adopted Budget reports, 2024-25 revenue has increased by \$185,536. Changes include:

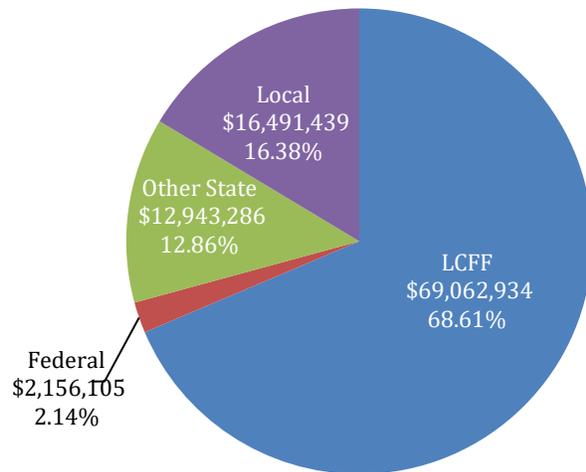
- A decrease in state funding of approximately \$370,000 due to a decrease by \$180,000 in funding provided through the state’s PreK Planning and Implementation Grant, a decrease by \$180,000 in funding provided through the state’s Strong Workforce Program Grant, and a decrease by under \$10,000 in revenue received through the Proposition 28 program.
- An increase in local revenue by over \$150,000, of which \$10,000 comes from an increase in anticipated revenue to offset costs related to the District’s Regional Program supporting students who are Deaf and Hard of Hearing and \$140,000 from other miscellaneous sources.
- A decrease in federal funding by just over \$85,000 due to a nearly \$95,000 decrease in Title II funding, as planned expense (and therefore accompanying revenue) is deferred to the 2024-25 fiscal year, offset by small increases in Title I and Title IV funding.
- A decrease in MBEF and Fund 06 revenue by nearly \$50,000, offset by an equivalent reduction in expenses.

Between 2024-25 and 2025-26, the District anticipates that revenue will drop by just under \$1.185M. Changes include:

- An increase in LCFF funding by \$1.87M due to changes in enrollment and the application of the statutory COLA
- An increase by just over \$915,000 in other state and federal revenue, including a \$540,000 increase in special education funding, a \$115,000 increase in Title II funding, a \$145,000 increase in PreK Planning and Implementation Grant funding, a \$155,000 increase in Strong Workforce Program Grant funding, a \$20,000 increase in Mandate Block Grant and Special Education funding, and a \$60,000 decrease in other program funding (Title III, Title IV, and Literacy Screening)
- A reduction by just over \$500,000 in local revenue due to a nearly \$645,000 decrease in funding to support student placements in Residential Treatment Centers (offset by a subsidy of approximately \$185,000 included in the District’s AB602 allocation through the SELPA), an increase by almost \$300,000 in funding to offset costs related to the District’s Regional Program supporting students who are Deaf and Hard of Hearing, and just under \$155,000 in decreased revenue due to one-time donations and grants that are not anticipated to recur in 2025-26.
- A decrease by \$2.93M in MBEF and Fund 06 revenue resulting from an anticipated reduction in MBEF grants from \$7.4 million in 2024-25 to \$6.5 million in 2025-26, as well as a reduction by \$2.1 million in one-time revenue from Fund 06 sources, accompanied by an equivalent reduction in one-time expenses.

The District’s largest source of revenue comes through the LCFF, at 69% of total revenue. The District’s local revenue sources, representing 16% of its budget (of which over 6.5% comes from MBEF), is a larger proportion than in most districts and will continue to grow over the course of the 2024-25 fiscal year as MBEF grants are finalized and Fund 06 organizations identify and provide funding for projects that they would like to fund in order to support the programs to which they are dedicated.

Figure 1: Budgeted Revenues by Category



Expenditures

Personnel Costs

Personnel costs represent the largest share of District expenditures and include direct salary costs for both certificated and classified (non-certificated) employees as well as costs for statutory, pension, and health and welfare benefits.

Salary schedules for both certificated and classified staff provide automatic salary increases as employees gain experience. Certificated staff also receive automatic salary increases for additional education in the form of course credit or earned degrees. Employee movement on the

salary schedule generates an estimated 1.03% increase in personnel costs on a year-over-year basis, considering employees who resign or retire as well as new employees who may be hired at a lower salary than the person they are replacing.

In addition to paying direct salary costs, the District is responsible for paying statutorily required benefits costs, including contributions for Medicare, unemployment insurance, workers' compensation insurance, and, for classified employees, social security. These costs have remained generally stable and currently comprise an additional 3.343% of salary costs for certificated employees and 9.543% of salary costs for classified employees.

Both certificated and classified employees also participate in state pension systems. Certificated employees are generally members of the California State Teachers Retirement System (CalSTRS), while classified employees are generally members of the California Public Employees Retirement System (CalPERS). These pension systems are supported by contributions from employees (deducted from their salaries), from employers, and from the State. To ensure that both of these systems remain fiscally self-sustaining, a number of pension reform measures have been implemented over the past decade, a major component of which has been increasing employer contributions to these systems.

In 2014-15, the legislature increased CalSTRS contribution rates to ensure that the system would be fully funded by 2046. The plan put statutory rate increases in place for the subsequent seven years and then, beginning in 2021-22, gave the CalSTRS Board the authority to increase rates by up to 1% each year, with a maximum employer contribution rate of 20.25% (not more than 12% above the 8.25% rate that was in place prior to 2014-15). Specifically, the law says:

“For fiscal year 2021–22 and each fiscal year thereafter, the [CalSTRS] board shall increase or decrease the [contribution rate] percentages . . . to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation . . . as determined by the board based upon a recommendation from its actuary.”²⁹

Since the 2022-23 fiscal year, the employer contribution rate has remained at 19.1%, and CalSTRS currently anticipates that the rate will remain stable in future years. However, based on actuarial projections, these rates could be changed up to the 20.25% maximum percentage established in law.

CalPERS does not have a maximum rate established in law, and the CalPERS Board annually updates its projected rates based on an actuarial analysis. CalPERS employer contribution rates have nearly tripled, rising from 9.709% in 2009-10 to 27.050% in 2024-25, with ongoing increases projected over the next few years.

In total, the District's contributions to CalSTRS and CalPERS have increased by over \$12.1 million since 2014-15, going from \$3.84M to \$15.95M, as a result of salary increases compounded by pension rate increases. The table above describes both CalPERS and CalSTRS

²⁹ Education Code Section 22950.5(b)(1). Effective June 24, 2014. Accessed June 12, 2021. https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC§ionNum=22950.5.

historical and projected rates, though, as noted, it is important to understand that projected rates for future years are preliminary and that rates for future years can fluctuate significantly.

Table 11: Retirement System Employer Contribution Rates

	CalPERS Actuals ³⁰ / Current Projection ³¹	CalSTRS Actuals/ Legislative Limit ³²
2009-10	9.709%	8.250%
2010-11	10.707%	8.250%
2011-12	10.923%	8.250%
2012-13	11.417%	8.250%
2013-14	11.442%	8.250%
2014-15	11.771%	8.880%
2015-16	11.847%	10.730%
2016-17	13.888%	12.580%
2017-18	15.532%	14.430%
2018-19	18.062%	16.280%
2019-20	19.721%	17.100%
2020-21	20.7% (reduced from 22.8%)	16.15% (reduced from 18.4%)
2021-22	22.91% (reduced from 24.9%)	16.92% (reduced from 19.1%)
2022-23	25.370%	19.100%
2023-24	26.680%	19.100%
2024-25	27.050%	19.100%
2025-26	26.810%	19.100%
2026-27	26.900%	19.100%
2027-28	27.800%	can increase by up to 1% per year to a maximum rate of 20.25%; unfunded actuarial obligation is to be eliminated by 2046
2028-29	27.400%	
2029-30	27.000%	
2030-31	26.200%	

In addition to increasing pension costs, personnel costs also increase due to rising costs for health and welfare benefits. The District contributes 80% of the total cost of its standard HMO plan premium towards each employee’s selected health benefits plan (options include the Kaiser HMO, the Anthem HMO, as well as PPO options, but the District’s contribution is always set at 80% of the standard HMO premium cost). Excluding the pandemic years (when the District experienced two years when rates dropped by 1%, followed by a third year when rates increased by 17%), the District has experienced health benefits premium rate increases that have ranged from 5% to 11%; the average increase has been just under 7%.

³⁰ Charlene Quilao & Sheila Vickers. “Ask SSC . . . What Are the CalSTRS, CalPERS, Social Security, Medicare, and SUI Historical Rates?” School Services of California. October 18, 2019. Accessed November 30, 2019. <https://www.sscal.com/publications/fiscal-reports/ask-ssc-what-are-calstrs-calpers-social-security-medicare-and-sui>.

³¹ Michelle McKay Underwood and Teddi Wentworth, “CalPERS Employer Contribution Rate Estimates,” School Services of California,” October 17, 2024, <https://www.sscal.com/publications/fiscal-reports/calpers-employer-contribution-rate-estimates-0>. (previous rates from CalPERS Finance and Administration Committee. “Agenda Item 5f: Schools Valuation and Employer/Employee Contribution Rates.” April 15, 2024. https://www.calpers.ca.gov/docs/board-agendas/202404/financeadmin/item-5f-00_a.pdf.)

³² Michelle McKay Underwood. “CalSTRS Contribution Rate Set at 19.1%” May 4, 2022. Accessed June 13, 2022. <https://www.sscal.com/publications/fiscal-reports/calstrs-contribution-rate-set-191>.

Table 12: Average (Aggregate) Health Benefits Premium Rate Change

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Rate Change	10.98%	8.31%	6.82%	-1.01%	-1.02%	17.46%	9.00%	5.00%

However, based on current rate negotiations with its carriers, the District anticipates that next year’s increase will be significantly higher and is building in an assumed 11% increase to overall health and welfare premium costs. For future years, the District continues to use an assumption of 7% annual increases.

Another factor that significantly impacts costs is the negotiation of salary increases. While such increases are not legislatively mandated, they are subject to collective bargaining, and it is important to recognize that with the high cost of living in California, and in the South Bay in particular, retaining employees requires ongoing investments to ensure that salaries remain competitive enough to allow employees to live in commuting proximity in Manhattan Beach.

The District has provided ongoing salary increases over the past decade as follows:³³

Table 13: Negotiated Salary Increases

	Statutory COLA	Funded COLA	CPI	Ongoing Raise	Off-Schedule
2015-16	1.02%	1.02%	2.07%	4.0%	None
2016-17	0.00%	0.00%	2.37%	3.0%	None
2017-18	1.56%	1.56%	3.42%	1.0%	None
2018-19	2.71%	3.7%*	3.66%	1.5%	None
2019-20	3.26%	3.26%	2.34%	2.5%	None
2020-21	2.31%	0.00%**	2.40%	0.0%	3.0%
2021-22	1.70%	2.70% (plus reinstated 2.37%)**	6.56%	2.5%	2.5%
2022-23	6.56%	6.56% (plus 6.7% not incl. in COLA)***	5.69%	6.00%	3.0%***
2023-24	8.22%	8.22%	3.46%	2.5%	0.5%
2024-25	1.07%	1.07%	3.23%	1.0%	1.0%

* For 2018-19, the state legislature augmented the statutory COLA and applied a 3.7% COLA to LCFF funding.
 ** For 2020-21, the state legislature did not apply the statutory COLA and instead applied a 0.0% COLA to LCFF funding; the COLA was reinstated the following year by compounding (and enhancing) that year’s statutory COLA to provide an effective increase of 5.07%.
 *** In 2022-23, the State also provided an LCFF Base Grant adjustment of 6.70%; in addition to the salary enhancements listed above, the District provided two additional PD/work days to all certificated employees

While MBUSD’s negotiated salary increases generally kept pace with districts in the region in the past, this may no longer be the case, and total compensation is not the highest in the area. MBUSD faces a challenging situation as it prepares for negotiations for 2025-26. It is a demonstration of the District’s fiscal constraints that even with only modest salary increases it

³³ In 2020-21, the District utilized one-time funds targeted towards re-opening from the pandemic in order to support a one-time, off-schedule 3% increase; in 2021-22, the District provided a one-time, off-schedule increase of 2.5%; and in 2022-23, the District provide a one-time, off-schedule increase of 3%, as well as two additional compensated work days for certificated unit members.

will face challenges that will require it to significantly reduce program in order to sustain these cost-of-living adjustments. Furthermore, as districts continue to receive widely varying amounts of additional funding through the LCFF, MBUSD will certainly struggle to provide salary increases commensurate with those offered by neighboring districts, almost all of which receive significantly higher Supplemental and Concentration Grants than MBUSD.

As noted, negotiations between the District and the Manhattan Beach Unified Teachers’ Association and between the District and the Classified School Employees’ Association, Chapter 126, have not yet begun for 2025-26. Any negotiated salary increase will need to be carefully considered for its impact the District’s Multi-Year Projection.

Special Education

In addition to the impacts of the assumptions described above, the District has faced ongoing cost increases related to its Special Education program. In response to this concern, the District contracted with Strategic Consultation for Schools to study the District’s program and practices and make recommendations to help ensure that the District delivers a strong program while implementing cost controls. Recommendations included the development of a variety of systems, structures, and procedures to ensure strong general education support structures, a clearly articulated continuum of services, and structures to monitor and ensure appropriate and effective staffing. Changes resulting from this study are still in progress and will have both short- and long-term budgetary impact for the District. In addition, the pandemic had significant impacts on special education program delivery and associated costs, resulting in anomalous expenditures during that time frame. That said, the District’s general fund contribution amounts (the amount that the District pays for its special education program, above the amount of funding provided by the state and federal government) over the past ten years are as follows:

Table 14: MBUSD Special Education Contribution Amounts

Year	Contribution	Percentage of Program Cost
2014-15	\$10,053,612	65.40%
2015-16	\$11,274,600	67.37%
2016-17	\$13,343,376	73.49%
2017-18	\$14,151,226	74.04%
2018-19	\$16,416,308	65.55%*
2019-20	\$16,530,295	65.23%
2020-21	\$14,567,979	59.86%
2021-22	\$13,460,602	55.49%
2022-23	\$15,465,525	57.15%
2023-24	\$16,263,999	62.17%
2024-25	\$17,815,013**	62.51%**

*implementation of Regional DHH program and associated increased revenue reduced the contribution percentage.

**estimated as of Budget Adoption

The pandemic skewed the patterns in special education related revenue and expense. During the pandemic, revenues increased; however, the delivery of services was hindered by health department restrictions. As a result, costs went down in 2020-21 and 2021-22; this was followed

by a significant increase in expenses in 2022-23, largely due to a need for supplementary and compensatory services caused by pandemic-related impacts to services and consequent learning loss. In 2023-24, expenses went down again, but in 2024-25, it appears that costs have increased:

Table 15: MBUSD Special Education Revenue and Expense

	Restricted Revenue	Total Expense
2018-19	\$8,629,474	\$24,902,565
2019-20	\$8,811,429	\$25,395,764
2020-21	\$9,769,794	\$24,422,295
2021-22	\$10,795,820	\$23,815,289
2022-23	\$11,593,975	\$26,897,973
2023-24	\$10,120,947	\$26,389,547
2024-25	\$10,447,731*	\$28,500,131*

*estimated as of Estimated Actuals

The cost of providing an appropriate special education program is a significant concern not only for MBUSD but also on a state and federal level. The state notes that,

While students with disabilities represent approximately 11.31 percent of the student population in California, special education consumes more than 20 percent of the state’s education budget—and more than 40 percent of all education-targeted dollars during the last decade. . . . Currently California’s IDEA grant covers approximately 11.5 percent of the costs, and the state contributes approximately 46 percent. Over the past seven years, the money that Local Educational Agencies (LEAs) have had to spend on special education, over and above state and federal contributions, has increased from 35 percent to 43 percent.³⁴

Although the state and federal governments have acknowledged the increasing strain these costs place on District budgets, little has been done to address the issue. Governor Newsom has been committed to providing a COLA for state special education funding over the past several years, a commitment that has not always been fulfilled in the past. However, although President Biden proposed increased funding, this did not materialize during his term. While President Trump’s budget bill appears to maintain Special Education funding, it also does not appear that he intends to enhance it. Additionally, on a local level, the Special Education Local Plan Area (SELPA) in which the District is a member has modified its allocation model, through which state funding is utilized to address SELPA-wide needs and distributed to member districts for local needs; this will result in funding changes as the new allocation model is implemented over the next three years, with full implementation in 2027-28. The new model includes a “hold harmless for ADA,” from which MBUSD does not benefit, as well as a “Residential Treatment Center 3-Year Pool” from which MBUSD does benefit. Both of these components will step down over three years and be eliminated by 2028-29. Due to the fact that this model is just being developed and implemented, it is difficult to anticipate the future year impact to MBUSD, but the new model will bring the SELPA into alignment with other SELPAs throughout the state. In any event, as with overall funding and revenue challenges, the District is largely left to address this situation

³⁴ “Special Education Financing,” California Department of Education, May 8, 2023, <https://www.cde.ca.gov/sp/se/sr/taskforce2015-financing.asp>.

on a local level. With the recent implementation of some key recommendations from the District's Special Education study, it is anticipated that the District will be able to make programmatic changes that, in addition to better serving students, will have a positive impact on the program's budget.

Supplies and Services

The District must also consider expenditures for other non-personnel costs. In addition to supplies and services related to special education requirements described above, the District incurs a variety of costs that are not directly related to employee compensation. The District pays for supplies and materials that include everything from textbooks and computers to maintenance supplies such as pool chemicals, paint, pipes, conduit, and wiring. In addition, the District pays for a wide variety of expenses categorized as services, including costs for utilities, software, insurance, copier leases, legal fees, audit services, election costs, and more.

While the District may be able to negotiate with some vendors and service providers to keep costs stable, most of these expenses are subject to rate increases that are not within the District's control. The District plans for increases to costs in these areas using the projected Consumer Price Index as a measure of inflation, but rate and price increases often exceed the CPI. Most of the District's expenditures in these areas are not discretionary, as the District could not continue to operate without them, but, when needed and where possible, the District may sometimes delay expenditures to reduce budgeted expenditures. However, in prior years, expenditures in these areas were reduced to the minimum as part of previous budget reduction efforts and were never restored. What remains is a minimal budget for supplies and services, and it is not possible to fully eliminate expenses in these areas, even if they can be delayed.

One particularly dramatic example of an area where expenses have increased at a rate that far outpaces inflation is related to property and liability insurance. In 2019, the Governor signed Assembly Bill 218 into law, significantly extending the statute of limitations period for individuals to file lawsuits for childhood sexual assault. Previously, the law required individuals to file lawsuits within 8 years after the individual reached the age of majority or within 3 years of the individual's discovery of a psychological injury or illness caused by sexual abuse, whichever is later. AB 218 expanded these timelines to encompass 22 years and 5 years, respectively. The law also provided a three-year window during which time lawsuits that were previously foreclosed by the statute of limitations could be filed, and it tripled the damages that could be claimed by an individual. As a result, districts throughout the state have faced claims for damages dating far into the past, most of which are still making their way through the insurance claim and court systems.

The Fiscal Crisis Management and Assistance Team (FCMAT) recently released a report on the impact of this legislation on California agencies. While comprehensive data is not available, FCMAT estimates that the dollar value of AB 218 claims brought against schools to date is \$2-\$3 billion. These claims, along with similar claims that fall outside of the AB 218 time frame, have destabilized the insurance market and put future coverage for schools at risk. The FCMAT report contemplates the potential necessity of local agencies borrowing funds to cover costs as well as some of the challenges that will face districts that need to do so. It also discusses the potential for districts to go into receivership as a result of these liabilities and suggests consideration of a statewide victims' compensation fund. The report presents several

recommendations aimed at gathering data to understand the scope of claims, developing structures to assist districts facing significant costs, and implementing measures to prevent future offenses. While there are several legislative proposals in response, none has been enacted.³⁵

Locally, the District’s excess liability insurance Joint Powers Agreement (JPA) has reported that its member organizations had received a total of 442 claims with 683 plaintiffs as of February 28, 2025. As of October 31, 2024, over 300 plaintiffs’ cases had been settled, resulting in payments of \$145.4 million. The JPA expresses concerns about “nuclear verdicts,” insurance and reinsurance rate increases, and a shrinking number of providers willing to offer coverage to schools, and it, like FCMAT, emphasizes the importance of prevention and training efforts, stating that it is working to “find a solution to this issue that provides justice and support to victims while protecting schools and the students they currently serve from the financial volatility that this law has created.” Initial actuarial analyses of the impact of statewide claims on California public schools provided “a conservative estimated cost” of \$560 million. As a result, the JPA has initiated a funding plan to cover costs for these “revived liabilities” and is billing its member districts for the cost of this coverage. The District paid nearly \$125,000 for this purpose in 2022-23 and nearly \$265,000 in 2024-25, and it currently anticipates paying an additional \$370,000 over the next two years, with unknown additional amounts to be assessed based on ongoing actuarial analysis of additional claims filed. These costs were not previously predicted or budgeted, and they represent significant increased costs. The JPA states that “at this time, we are advising all members to regard these assessments as an annual expense within your multi-year projections.” Additionally, some claims go back to before 1986, when the JPA was formed, or to dates before districts joined the JPA; in those cases districts are required to determine who their carrier was at the time of the claim and whether that carrier still exists and has reserves to cover associated costs – if the carrier cannot be identified or does not have reserves, the individual district will be responsible for any costs associated with those claims. It remains to be seen whether the District will face costs related to claims that fall into this category. Regardless of the direct cost of claims, the District has already begun to experience sharply increased costs related to premiums for Sexual Assault and Molestation insurance, not only for its own direct coverage as described above but also for coverage required for contractors and consultants, who pass those costs on to the District by increasing the fees for their services.

Another area of concern surrounds utility costs. At the beginning of the 2024-25 school year, the District anticipated paying \$1.7M for these services (including electricity, gas, waste disposal, and water). Over the course of the year, due to increases in rates and usage, these costs went up, and the District currently anticipates paying over \$2.1M for these costs by the end of the year, representing a nearly 24% increase over the prior year. The District is working with the various utility companies to determine if there are any errors in billing, but to date, none have been found. If costs continue to increase at this rate, the District will face significant challenges in maintaining a positive ending balance.

Changes Since Second Interim

At this time, the District anticipates total 2024-25 expenses in the amount of \$109,343,845 and total 2025-26 expenses in the amount of \$103,355,161.

³⁵ Michael H. Fine, “Childhood Sexual Assault: Fiscal Implications for California Public Agencies,” FCMAT, January 31, 2025, <https://www.fcmat.org/PublicationsReports/child-sexual-assault-fiscal-implications-report.pdf>.

Between the District's Second Interim and Adopted Budget reports, 2024-25 projected expenditures have increased by \$111,436. Changes include:

- Increased personnel costs by nearly \$125,000, as a result of
 - Almost \$140,000 in increased costs due to negotiated contract changes beyond what was previously anticipated
 - Nearly \$120,000 in increased costs for substitute services offset by decreased costs for overtime compensation
 - Almost \$135,000 in reduced Title II and EEBG salary costs for work deferred to the 2025-26 fiscal year
- Decreased supply costs by nearly \$400,000, as a result of:
 - Over \$30,000 in increased costs for textbooks
 - \$35,000 in reduced Arts and Music in Schools (AMS, or Proposition 28) supplies
 - \$175,000 in reduced costs for previously anticipated technology purchases
 - \$180,000 in reduced Pre-K supply purchases deferred to the 2025-26 fiscal year
 - Over \$35,000 in reductions in other supply areas (small increases in costs for M&O and office supplies offset by reductions for health and classroom supplies)
- A decrease by just under \$110,000 in expenditures for services, as a result of:
 - \$380,000 in increased costs for utilities
 - \$120,000 in increased costs for technology services (e.g., web filtering, the District's SIS, absence management, and electronic form services, etc.)
 - Nearly \$35,000 in increased costs related to the District's elections
 - Approximately \$15,000 in increased costs related to recent security program review and update activities
 - A reduction by approximately \$510,000 for Special Education services
 - A reduction by approximately \$150,000 for insurance costs, due to an overestimated cost increase for 2024-25 (the District had estimated an increase by over \$640,000, and the actual increase was just under \$500,000).
- A decrease in MBEF and Fund 06 expenses by nearly \$50,000, corresponding with the equivalent reduction in expenses described above.

Between 2024-25 and 2025-26, the District anticipates that expenditures will drop by nearly \$6,000,000. Changes between the two years include

- A reduction in certificated salary costs by over \$815,000 as a result of personnel reductions currently in process as well as the fact that two years' worth of salary increases were paid in 2024-25, and this is not anticipated to occur again in 2025-26.
- A reduction in unrestricted classified salary costs by almost \$300,000 as a result of the fact that two years' worth of salary increases were paid in 2024-25, and this is not anticipated to occur again in 2025-26
- An increase in restricted classified salary costs by over \$1,000,000, largely due to a transfer of expenses from agency staffing services to District-hired employee costs
- An associated increase in benefits costs by nearly \$690,000
- Decreased supply costs by nearly \$340,000 as a result of
 - A reduction by nearly \$230,000 in textbook costs, as a result of purchases made in 2024-25 that will not recur in 2025-26

- A reduction by nearly \$150,000 in materials and supply costs
- A reduction by over \$240,000 in equipment costs for
- An increase by nearly \$280,000 in equipment costs for
- Reduced services costs by over \$3.35 million. Adjustments in this area include:
 - Over \$2.03 million in reduced costs for staffing services and consultants
 - A reduction in legal and audit costs by nearly \$660,000 as current cases are anticipated to be resolved
 - A reduction by nearly \$520,000 in costs for online curriculum
 - A reduction by nearly \$180,000 for election costs as there is no election next year
 - A reduction by nearly \$85,000 in maintenance and repair costs
 - Increased costs by over \$50,000 to pay for the new LACOE BEST system
 - Increased costs by over \$65,000 in anticipated insurance premium costs
 - Other adjustments to increase expenditures by approximately \$10,000

The District’s personnel costs continue to represent the largest portion of its expenses, at 84% of total expense. This proportion may decrease slightly over the course of the year as Fund 06 projects are initiated.

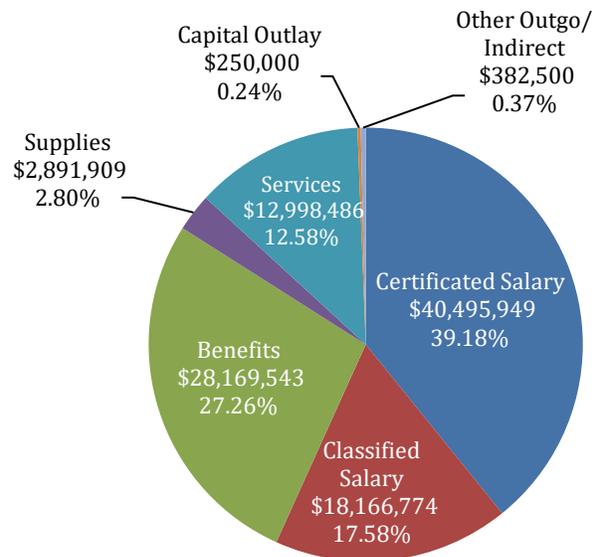
Cash Flow

Districts receive their LCFF funding through a combination of state funding and local property tax dollars. State funding is apportioned according to what is referred to as the 5-5-9 schedule, providing districts with 5% of their funding in July, 5% in August, and 9% in each month thereafter. MBUSD anticipates that, for 2025-26, updated state funding under the LCFF

amounts to \$8,366,388, apportioned to the District on the 5-5-9 schedule (\$418,319 in the first two months and \$752,975 in each month thereafter, with the amounts adjusted based on changes to the District’s overall LCFF entitlement). In addition, the District anticipates that it will receive \$1,141,112 from the temporary income tax increase authorized by voters through Proposition 55 via the Education Protection Account; these funds will be used to pay for classroom teachers’ salaries and benefits as authorized by Board Resolution 2025-21, approved on May 14, 2025, and are distributed quarterly rather than according to the 5-5-9 schedule. The remainder of LCFF revenue (\$59,555,434 for MBUSD) comes to the District in the form of property tax revenue. This revenue is disbursed based on statutory timelines and formulas. The largest disbursements generally occur in December and April, and disbursements are small in the other months.

As a result of the state funding and tax disbursement schedules, and particularly as the proportion of funding shifts more heavily towards property tax instead of state aid, the revenue schedule provides insufficient funds to cover MBUSD’s costs, especially during the months leading up to December and April. Districts that do not have sufficient reserves often engage in short-term borrowing, either by borrowing from other funds held by the District as authorized, or, if such

Figure 2: Budgeted Expenditures by Category



funding sources are insufficient, by participating in a County borrowing pool. Such borrowing requires that funds be repaid (with interest) within the fiscal year during which they were borrowed. While MBUSD was historically able to meet cash flow needs by borrowing from within other funds during previous years, it became necessary to begin participating in the County borrowing pool in 2017-18. This need is expected to continue through 2025-26 and for the foreseeable future.

Since the 2017-18 fiscal year, the District has enacted borrowing through Tax Revenue Anticipation Notes (TRANs). The District’s TRANs borrowing fluctuated significantly during the pandemic and has grown over time, particularly as pandemic-related funding has been expended. TRAN sizing for 2025-26 is currently being developed and will be confirmed in coming months, but prior borrowing is as follows:

Table 16: MBUSD TRANs Borrowing

Year	Amount Borrowed
2017-18	\$7.5 million
2018-19	\$6 million
2019-20	\$10.2 million
2020-21 Series A	\$17 million
2020-21 Series B*	\$10 million
2021-22	\$11.7 million
2022-23	\$8.9 million
2023-24	\$11.8 million
2024-25	\$15 million

*cross-year TRANs repaid in 2021-22 due to state deferrals

As the District’s reserve levels decline, such borrowing will continue for the foreseeable future.

Borrowing is only permitted to the extent that the amount borrowed can be repaid out of the General Fund within the fiscal year during which it is borrowed, or in the next fiscal year if the borrowing takes place within the final 120 calendar days of a fiscal year. Such borrowing is intended to provide a means to ensure smooth cash flow but is not a way to defer general fund obligations. The District can only issue TRANs in amounts that it knows it can repay, so, while TRANs can help with short-term cash flow issues, they are not a solution to ongoing deficits.

The District’s increasing dependence on short-term borrowing raises concerns. LACOE, which bears responsibility for reviewing the District’s budget reports and certification, has previously advised, “Our office is extremely concerned about the District’s continued reliance on Tax Revenue Anticipation Notes (TRANs) to meet its cash obligations, and emphasizes the urgency for the District to implement structural fiscal changes. We caution the District to carefully monitor its cash to ensure that sufficient cash is available to cover its current obligations.”³⁶

Multi-Year Projection

In general, the District adheres to assumptions provided by LACOE and SSC in building its Multi-Year Projections. For the Adopted Budget, LACOE provides the following guidance:

³⁶ Andrew Surendranath. “Manhattan Beach 2019-20 First Interim Letter.” February 5, 2020.

**LOS ANGELES COUNTY OFFICE OF EDUCATION
Business Advisory Services
2025-26 Annual Budget Assumptions and Recommendations
Key Planning Factors for 2025-26 Annual Budget and MYPs**

The following key planning factors should be incorporated into LEAs’ 2025-26 Annual Budget and multiyear projections (MYPs). These factors are based on the most up-to-date information available:

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.90 ¹	\$17.40 ²	\$17.80 ³
Universal TK/ADA LCFF add-on	\$3,148.00 ⁴	\$3,243.00 ⁴	\$3,354.00 ⁴
Mandate Block Grant School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$75.31	\$77.58	\$80.23

¹Effective January 1, 2026, ²Effective January 1, 2027, ³Effective January 1, 2028.

⁴Rates do not reflect the May Revise proposal to increase rates to \$5,545 in 2025-26, \$5,712 in 2026-27, and \$5,907 in 2027-28.

Local Control Funding Formula (LCFF)

Grade Level	2024-25 Base Grant/ ADA	2025-26 COLA 2.30%	2025-26 Base Grant/ADA	2026-27 COLA 3.02%	2026-27 Base Grant/ADA	2027-28 COLA 3.42%	2027-28 Base Grant/ADA
TK-3	\$10,025	\$231	\$10,256	\$310	\$10,566	\$361	\$10,927
4-6	\$10,177	\$234	\$10,411	\$314	\$10,725	\$367	\$11,092
7-8	\$10,478	\$241	\$10,719	\$324	\$11,043	\$378	\$11,420
9-12	\$12,144	\$279	\$12,423	\$375	\$12,798	\$438	\$13,236

Augmentation Grant

Grade Span Grant per ADA	Effective 2025-26 Base	GSA Augmentation Base Grant per ADA	2025-26 Adjusted
TK-3	\$10,256	\$1,067	\$11,323
TK Add On	-0-	-0-	\$3,148
4-6	\$10,411	-0-	\$10,411
7-8	\$10,719	-0-	\$10,719
9-12	\$12,423	\$323	\$12,746

Supplemental and Concentration Grants

Grade Span	2025-26 Adjusted Base Grant per ADA	20% Supplemental Grant per ADA	65% Concentration Grant per ADA
K-3	\$11,323	\$2,265	\$3,312
4-6	\$10,411	\$2,082	\$3,045
7-8	\$10,719	\$2,144	\$3,135
9-12	\$12,476	\$2,549	\$3,728

The LCFF provides protections against declining enrollment that have been established by the state. From the inception of the LCFF, districts could utilize the higher of the current or prior year’s ADA to determine their funding amounts, providing a year’s delay in the impact of lower enrollment to allow districts time to plan for such circumstances. During the pandemic, the state utilized 2019-20 ADA figures through 2021-22 (due to a “hold harmless” measure implemented by the legislature), and then through the option to use a “rolling average” of the three prior years, which initially included the hold harmless ADA. Beginning in 2024-25, however, the hold harmless ADA is no longer included in the three prior years, so although the three-year rolling average is still an option, Districts’ LCFF funding levels are now based on post-pandemic enrollment numbers, which are significantly lower than both pre-pandemic numbers and the numbers utilized while the hold harmless enrollment figure could be incorporated into the District’s ADA calculations.

The table below reflects the District’s ADA projections, with the bold and italicized figures the ones utilized for LCFF calculation purposes:

Table 17: Funded/Projected ADA (Projected at First Interim)

	2021-22	2022-23	2023-24	2024-25	2025-26*	2026-27*	2027-28*
Enrollment	5,852	5,895	5,925	5,892	5,948	5,900	5,834
Actual ADA	5,637.81	5,605.01	5,666.14	5,700.87	5,754.83	5,708.11	5,645.22
Current Year	5,637.81	5,605.01	5,666.14	5,700.87	5,754.83	5,708.11	5,645.22
Prior Year	6,278.44**	5,637.81	5,605.01	5,666.14	5,700.87	5,754.83	5,708.11
3 Prior Years	n/a	6,064.91**	5,840.43**	5,636.32	5,657.34	5,707.28	5,721.27

*Projected at Budget Adoption

**Based on 2019-20 ADA figure used in 2019-20 and 2020-21

This results in LCFF funding estimates as follows:

Table 18: 2024-25 Second Interim Budget LCFF Projections

	2023-24	2024-25	2025-26*	2026-27*	2027-28*
Base Grant	\$65,855,479	\$65,712,973	\$67,320,978	\$69,354,111	\$71,234,118
Supplemental Grant	\$831,218	\$856,898	\$929,030	\$950,151	\$978,771
Total	\$67,203,592	\$67,191,010	\$69,062,934	\$71,140,786	\$73,077,981
LCFF Increase/Decrease	\$2,909,682	(\$12,582)	\$1,871,924	\$2,077,852	\$1,937,195
Effective LCFF Increase	4.83%	-0.02%	2.79%	3.01%	2.72%
Effective Revenue Increase	3.03%	-0.01%	1.84%	2.06%	1.88%

*Projected at Budget Adoption

It is important to note that enrollment and attendance rates are particularly uncertain this year, as Southern Californians impacted by the fires continue to determine their next steps. Additionally, while the COLA is defined in law, the legislature can fund the COLA at a different level (and did so in 2020-21 when it applied a 0% COLA even though the statutory COLA that year was 2.31%). While it is anticipated that the state will fully fund the COLA for 2024-25, the state’s overall budget uncertainty leads to concerns that the state may consider other alternatives for future years. These factors could significantly impact projections as circumstances continue to evolve.

As described previously, the District faces additional cost increases “on the natural:”

- Annual “step and column” salary advancement for employees, estimated at approximately 1.3%, along with associated increases to statutory benefits costs.
- Annual increases to Health and Welfare benefit costs, with a 9.74% increase projected for 2025-26 and, based on prior year averages, 7% increases projected for future years.
- Increases to the costs of other goods and services with CPI growth currently projected at 3.42% in 2025-26, 2.98% in 2026-27, and 2.77% in 2027-28

Given projections for LCFF COLAs, revenue growth will not keep pace with expense growth. As noted above, as a result of declining enrollment and the sunset of the last effects of the pandemic-era “hold harmless,” MBUSD actually experienced a decrease in LCFF funding for 2024-25, even though there was a statewide COLA increase. However, given the new enrollment due to the fires, in the final accounting, MBUSD’s 2024-25 LCFF revenue was almost equal to its 2023-24 revenue, rather than reflecting the nearly 1% decline that had been previously anticipated.

In future years, with COLA-only increases to LCFF funding, accounting only for step and column salary increases and their consequent impact on statutory benefits costs, increased pension costs, health and welfare, and inflation-only increases to goods and services, expenditure increases will utilize almost all new funding. Based on current projections, the net impact of anticipated changes to costs (keeping all current staffing and spending levels constant) for 2026-27 is as follows:

Table 19: Theoretical Prescribed Changes to Revenue and Expense 2025-26 to 2026-27

	Percent of Total in 2025-26	Planning Factor Increase/(Decrease)	Effective Increase/ (Decrease)
Total Revenue			
LCFF Revenue	68.61%	3.02%	2.07%
Total Expense			
Salary	56.76%	1.30%	0.74%
Salary Incr. Impact on Benefits	18.40%	1.30%	0.24%
PERS Rate Change	4.56%	0.09%	0.004%
Health and Welfare	8.82%	7.00%	0.62%
Goods and Services	15.62%	2.86%	0.45%
Net Change in Expense			2.05%
Change in Revenue Less Change in Expense for 2026-27			0.02%

Furthermore, the above scenario does not consider the possibility of significant unanticipated increases to costs, including looming facilities maintenance needs which may become emergent. It should also be noted that while the District is currently utilizing a projected COLA of 3.02%, but half of the data points that will be used to make this statutory calculation are still based on projections only, so this rate may change significantly between now and the time when the 2026-27 budget is adopted.

Utilizing the assumptions described above, the District has developed a Multi-Year Projection (MYP) for the current and subsequent two fiscal years.

Table 20: Multi-Year Projection

	2024-25 Estimated Actuals	2025-26 Adopted Budget	2026-27 Projected Budget	2027-28 Projected Budget
Revenues				
Revenue (LCFF)	67,191,010	69,062,934	71,140,786	73,077,981
Federal Revenue	2,070,055	2,156,105	2,156,105	2,156,105
Other State	12,112,948	12,943,286	13,159,926	13,379,052
Local	19,922,351	16,491,439	16,491,439	16,491,439
TOTAL REVENUES	101,296,364	100,653,764	102,948,256	105,104,577
Expenditures				
Certificated Salaries	42,263,378	40,495,949	38,168,252	38,664,439
Classified Salaries	17,447,691	18,166,774	18,402,942	18,642,180
Employee Benefits	27,516,542	28,169,543	27,988,315	29,510,718
Books & Supplies	4,148,556	2,891,909	2,978,088	3,060,581
Services/Other Operating Expenses	16,513,716	12,998,486	13,385,841	13,756,629
Capital Outlay	505,775	250,000	250,000	250,000
Other Outgo	482,506	457,500	457,500	457,500
Indirect	(75,000)	(75,000)	(75,000)	(75,000)
TOTAL EXPENSES	108,803,164	103,355,161	101,555,938	104,267,047
Net Increase/ (decrease)	(7,506,800)	(2,701,397)	1,392,315	837,530
Fund Balance (Reserves)				
Beginning Fund Balance	16,057,992	8,544,115	5,842,718	7,235,033
Audit Adjustment	(7,077)			
Ending Fund Balance	8,544,115	5,842,718	7,235,033	8,072,563
Revolving Cash	(10,000)	(10,000)	(10,000)	(10,000)
Stores	(20,000)	(20,000)	(20,000)	(20,000)
Restricted Ending Balance	(2,207,251)	(1,624,686)	(1,624,686)	(1,624,686)
Assigned Reserve – Shared Use	0	0	0	0
REU (4% in 2025-26; 5% in other years)	5,440,158	4,134,206	5,101,477	5,213,352
UNDESIGNATED ENDING BALANCE	866,706	53,825	478,870	1,204,525

MBUSD’s Board Policy 3100 states that “the Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances, which includes a reserve for economic uncertainties equal to 5 percent of general fund expenditures and other financing uses,” establishing a local amount that exceeds the state’s minimum requirement of 3% for a district of MBUSD’s size. The Policy further states, “If the assigned and unassigned fund

balance falls below the level set by the Board due to an emergency situation, unexpected expenditures, or revenue shortfalls, the Board shall develop a plan to recover the fund balance which may include dedicating new unrestricted revenues, reducing expenditures, and/or increasing revenues or pursuing other funding sources.” Accordingly, due to the adopted budget’s anticipated 4% REU, any additional funding will be utilized first to replenish the REU to the 5% required by Board Policy before considering any other uses of such funds.

While the District has completed a number of facility upgrades through its Measures C and EE Bond program and is planning for upgrades through Measure RLS, these upgrades will take time and will not provide for the entirety of the District’s anticipated facilities needs, nor do they provide funds for unanticipated maintenance needs that may arise. Like many former categorical programs, the Deferred Maintenance program has been incorporated into the LCFF, and LACOE has previously provided the following guidance:

Deferred Maintenance no longer exists as a separate program and is now a permanent part of the LCFF base grant. However, districts are still required to appropriately maintain their facilities. The responsibility for maintaining district facilities is one of the eight State priorities and should be included in the district’s LCAP. In addition, the Williams Act facility requirements will continue. We recommend that districts set aside funds in a separate resource for deferred maintenance that is not available for other general fund purposes.

With regards to the Routine Restricted Maintenance Account (RRMA), LACOE has stated that “school districts are required to deposit 3 percent of total General Fund expenditures [into the RRMA].” The District budget includes \$8,451,072 for maintenance, of which \$3,264,73 is paid out of the required deposit into the Routine Restricted Maintenance Account (RRMA). This is another area where costs increase on the natural; however, as total maintenance costs exceed the RRMA amount, the District will not have issues meeting the RRMA requirement, even though the District’s maintenance expenditure does not meet all of its maintenance needs.

The District has identified a number of areas where an historical lack of investment has led to a backlog of needs. While the District has utilized some one-time resources to begin to address this backlog, there is still a significant backlog as well as an ongoing need. These ongoing needs, though not incorporated into the District’s budget, can be described as follows:

- **Textbook Replacement** - An ongoing replacement cycle would be beneficial. The California State Board of Education typically adopts updated content standards and/or frameworks every 7-10 years. Ideally, the District would be able to use this cycle to determine when it is necessary to adopt updated materials. However, due to budget constraints this has not always been possible. One-time funds allowed the District to complete adoptions in several subject areas, but the District has not yet fully addressed Mathematics or English Language Arts needs in the current adoption cycle.
- **Digital and Supplemental Curricular Resources** - The District currently previously supported resources whose collective cost was \$775,000 per year; however, due to the depletion of one-time funding, these investments will be reduced to \$420,000 for 2025-26 and may need to be further reduced in future years, depending on funding availability..
- **Class Size and Master Schedule Support** - Resources in this area would assist with

class sizes and scheduling throughout the District

- **Deferred Maintenance** – Funds would be utilized to allow the District to address systems and structures not included in the current Bond program proactively rather than on an as-needed basis when failure occurs
- **District Fleet** – Funding in this area would allow the District to initiate a cycle of vehicle replacement to ensure that its vehicles remain in safe operating condition. The fleet has an average vehicle age of 24 years; the oldest vehicle is a 1987 Dodge truck, and the newest is a 2017 Chevrolet truck. Further, the District has recently had to take a vehicle out of service due to its advanced age. This vehicle has not been replaced, so the fleet contains one less vehicle than the department needs, and two staff members are currently sharing a vehicle. School sites – and in particular the high school campus – have additional unmet needs for maintenance carts, creating challenges for custodians who must transport trash bins and other items from one area of campus to another.
- **Professional Development** - The District’s aspirational target is to provide professional development at a level of 1% of revenue per year but currently only has Title II and carry-over categorical funding available to support this work.
- **Instructional/Information Technology Support** – This would allow for ongoing infrastructure replacement and updates and staff to support users at every site every day.
- **Additional Personnel** - Funding in this area could provide for positions to support academic and social-emotional intervention, mental health, physical health, student safety, maintenance, and more.

It is critical to understand that, while the District’s 2025-26 Adopted Budget reflects a positive ending balance through 2027-28, achieving this will require fiscal discipline and significant expenditure reductions.

Over the past decade, the District has generally been in a deficit spending scenario, except for during 2015-16 and the years impacted by the pandemic, and, over the past decade has seen its unrestricted ending fund balance decline from 18.92% of expenditures to a projected 5.77% of expenditures (6.19% of revenues) for 2024-25. Deficit spending cannot be sustained indefinitely, and the District will be required to identify additional sources of funding or to enact significant reductions in expenditures in the coming years. The District recently received a credit rating from Moody’s, sustaining its Aa1 rating with a stable outlook, but the issuer cautions that “an inability to achieve structurally balanced operations or declines in general fund available reserves to below 10% of revenues” could lead to a downgrade. At its 2024-25 First Interim review, LACOE underscored this vulnerability, noting in its letter to the Board, “We are concerned about the projected trend of deficit spending and its impact on the District’s ability to maintain the minimum required Reserve for Economic Uncertainties (REU) in future years. Therefore, we request the District to address the deficit spending through submission of a Board-approved Fiscal Stabilization Plan (FSP) with the 2024-25 Second Interim Report, due to our office by March 17, 2025.” In its 2024-25 Second Interim review, LACOE reiterated its concerns, stating, “We appreciate the District’s continued efforts to address its structural deficit spending and request the District to provide an updated FSP, with the 2025-26 Adopted Budget, due to our office by July 1, 2025.”

As a result, the District has initiated a staffing reduction plan this year and plans to continue this with an additional reduction in Particular Kinds of Service by 31 FTE for 2026-27. This will be incorporated into the required FSP presented to the Board along with the Adopted Budget.

Beginning and Ending Balances

To ensure fiscal solvency the District implemented a number of expenditure reductions prior to the pandemic. During the pandemic, the infusion of one-time relief funding temporarily alleviated the need to continue these efforts; however, as one-time funding has been depleted, the District is now forced to resume seeking ways to manage expenditures and enhance revenues. The depletion of reserves may be prolonged over more years than currently projected, but there are many uncertainties that make this difficult to project. The changing size of the District’s ending fund balance, its REU, and its undesignated amount can be seen in the following table.

Table 21: Surplus/Deficits and Reserve amounts as a Percentage of Expenditures

Year	Excess (Deficiency)	Ending Balance as a % of Expenditures	Unrestricted Ending Balance as a % of Expenditures	REU	Undesignated Amount
2014-15	(\$1,402,406)	19.75%	18.92%	5%	11.69%
2015-16	\$79,097	18.13%	18.24%	5%	13.24%
2016-17	(\$373,276)	17.76%	17.19%	5%	9.97%
2017-18	(\$2,300,560)	14.49%	13.92%	5%	5.92%
2018-19	(\$2,851,599)	9.40%	8.60%	5%	1.44%
2019-20	(\$2,255,657)	6.81%	5.44%	5%	0.44%
2020-21	\$5,662,641	13.40%	10.21%	5%	4.10%
2021-22	\$2,062,909	15.81%	12.74%	5%	6.34%
2022-23	\$3,069,417	16.26%	10.37%	5%	1.70%
2023-24	(\$64,571)	15.91%	11.34%	5%	3.68%
2024-25	(\$7,508,800)*	7.85%*	5.80%*	5%*	0.80%*
2025-26	(\$2,701,397)*	5.65%*	4.05%*	4%*	0.05%*
2026-27	\$1,392,315*	7.12%*	5.49%*	5%*	0.47%*
2027-28	\$837,530*	7.74%*	6.16%*	5%*	1.16%*

*projected at Budget Adoption

A review of the District’s budgetary history reflects changes in the amount of excess/deficiency between budget adoption and unaudited actuals. However, with the exception of 2020-21, when the District was most significantly affected by the unpredictable implementation of relief funding during the pandemic, the budgetary “swings” have been fairly small, averaging 2.60% over the last ten years (excluding 2020-21; including that year provides an average swing of 2.95%). The changes in projections have stemmed from a variety of sources. They are not predictable and therefore cannot be incorporated into the District’s multi-year projections. However, ongoing positive swings could allow the District to slow planned reductions.

Table 22: Changes to Budget Excess/(Deficiency) from Adoption to Unaudited Actuals

	Adopted Budget	Unaudited Actuals	Total Change	Change as % of Budget
2014-15	(\$3,211,807)	(\$1,402,406)	\$1,809,401	2.88%
2015-16	(\$683,646)	\$79,099.47	\$762,745	1.11%
2016-17	(\$3,339,507)	(\$373,276)	\$2,966,231	4.03%
2017-18	(\$3,303,012)	(\$2,300,561)	\$1,002,451	1.36%
2018-19	(\$145,480)	(\$2,851,599)	(\$2,706,119)	(3.51%)
2019-20	(\$3,771,859)	(\$2,255,657)	\$1,516,202	1.77%
2020-21	\$74,041	\$5,662,641	\$5,588,600	6.68%
2021-22	\$3,153,518	\$2,062,909	(\$1,090,609)	(1.29%)
2022-23	\$3,868,557	\$3,069,417	(\$799,140)	(0.91%)
2023-24	(\$3,913,001)	(\$64,571)	\$3,848,430	3.88%
2024-25	(\$2,100,397)*	(\$7,506,800)*	(\$5,408,713)*	(5.46%)*

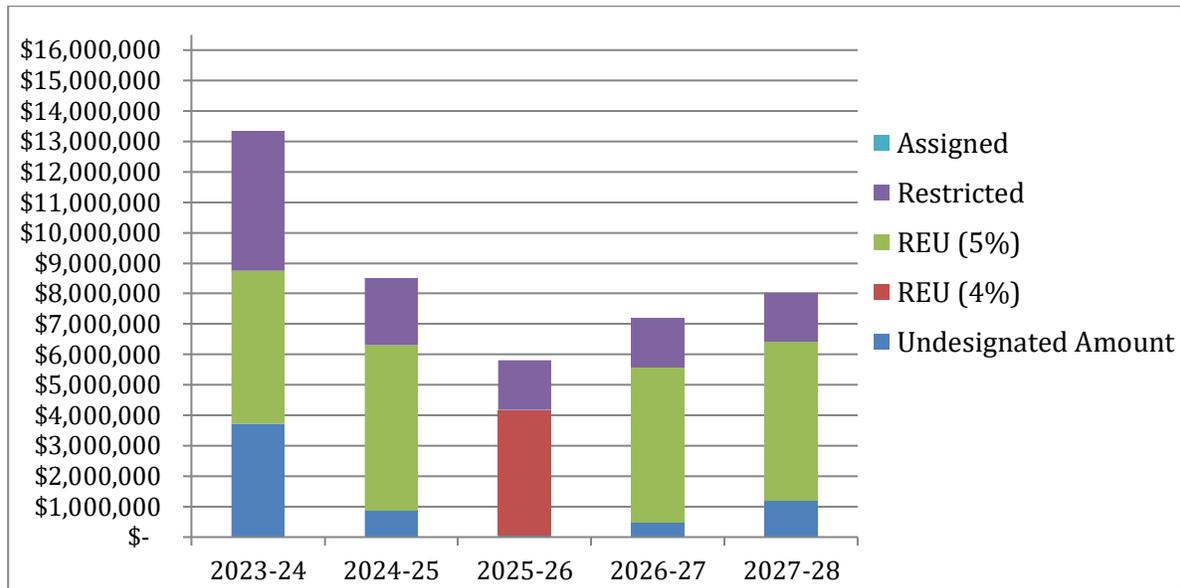
*estimated at Budget Adoption

As noted, current projections indicate that deficit spending will be eliminated in the second year. However, additional ongoing future reductions will be necessary unless changes are made to the LCFF’s COLA-only funding growth model. Additionally, the current budget does not incorporate any future negotiated salary settlements beyond those approved for 2023-24 and 2024-25, nor does it provide for funds to address any unanticipated facilities or other needs that may arise. Such circumstances would accelerate the need for budgetary reductions.

As noted above, economic factors have impacted the structural challenges within the District’s budget, creating increases in costs that are disproportionate to increases to revenue.

Pursuant to *Education Code (EC)* Section 42127, under certain conditions, a cap on school district reserves is put into effect. These conditions were met in 2021-22, and the district reserve cap required that a school district’s adopted or revised budget shall not contain a combined assigned or unassigned ending general fund balance of more than 10 percent of those funds, including balances within the Special Fund for Other than Capital Outlay (Fund 17), in 2022-23 and 2023-24. The cap is not operative in 2025-26, and is not anticipated to become operative in 2026-27; in any case, the District does not anticipate its balances exceeding the reserve cap.

Figure 3: Components of the Ending Balance



While the District has previously implemented assigned and committed reserves for a variety of purposes, including maintaining an assigned balance to provide a reserve related to its obligations under its Shared Use Agreement with the City, it is unable to maintain these types of reserves in the current and future years.

The District’s reserve policy provides for some measure of protection in the event of a recession. LACOE has previously offered guidance on this topic:

The experience of the most recent recession has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a reserve level should be assessed based on the LEA’s own specific circumstances.³⁷

Many public finance officials strive to maintain a minimum 17% reserve, per the recommendations of the Government Finance Officers Association, as this represents approximately two months of expenses.³⁸ Additionally, as noted above, rating agencies view a reserve that is 10% of revenues to be a minimum for stability. MBUSD has not had a reserve above 17% of expenditures amount since 2016-17, and it went below 10% of revenues in 2019-20 (reserves went above 10% of revenues during and after the pandemic, but the District anticipates that it will once again go below this level in 2024-25). Future budget decisions will

³⁷ Candi Clark and Keith Crafton “2017-18 First Interim Financial Reporting” 3 November 2017. Web. 3 December 2017. <http://www.lacoe.edu/Portals/0/zBulletins/4700.pdf>.

³⁸ GFOA Executive Board, “Best Practices: Fund Balance Guidelines for the General Fund,” September 30, 2015, <https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>.

require prudence if the District wishes to protect its minimum required reserves over the long term.

Ongoing Concerns and Priorities

As a result of its Fiscal Stabilization Plan, including ongoing expenditure reductions, the District is able to describe a positive budget for 2024-25 through 2027-28.

The Board of Trustees for the Manhattan Beach Unified School District will continue to have the difficult task of making significant reductions year over year. These reductions have had and will continue to have a direct impact on the District's instructional program, including reductions to and/or elimination of some programs as well as increases to class sizes at all grade levels.

The District will need to utilize its resources carefully, ensuring that one-time revenues are utilized to fund one-time costs, carefully considering upcoming reductions, and actively pursuing additional revenue sources.

Specific near-term revenue and expenditure pressures include:

- Ongoing needs related to textbooks, curricular resources, staffing, deferred maintenance, the District fleet, professional development, and technology infrastructure and support as described above
- Ongoing potential increases to the District's contribution to benefits for pensions
- The impact of negotiated settlements with the district's bargaining units (negotiations have not yet begun for 2025-26)
- Ongoing and unpredictable increases to other expenditure areas, including health and welfare benefits and special education programs

Importantly, there are some potential sources that may provide some temporary and ongoing budgetary relief. The Governor's May Revision includes a number of revenue proposals that, due to their current uncertainty, have not been incorporated into the budget. These include additional funding to support the expansion of Universal Transitional Kindergarten, funding to support the transition from a 1:12 ratio to a 1:10 ratio in Transitional Kindergarten classrooms, restoration of previously reduced LREBG funding, and the provision of a new discretionary block grant. (Conversely, the impact of the Governor's expansion of ELOP, which focuses on expanding the definition of "Tier 1" districts and providing additional funding to support these districts' programs, may reduce funding for "Tier 2" districts like MBUSD.) If approved, the impact of the TK and ELOP proposals would be ongoing, while the LREBG and discretionary block grant proposals would provide one-time funding. These and other funding proposals continue to be discussed at the legislative level, and it is impossible to estimate whether and at what level any of these proposals might be funded.

Other Funds

In addition to the General Fund and the funds described above, the District receives revenues and makes expenditures in a number of other funds. Based on current projections, all funds continue to reflect a positive balance.

FACILITIES FUNDS: MEASURES C AND EE, STATE BOND, AND MEASURE RLS

On November 8, 2016, voters approved Measure EE, a \$39 million bond measure which provided funding to replace the outdated and undersized gymnasium at Mira Costa High School, and Measure C, a \$114 million bond measure that has been used to repair and renovate deteriorating roofs, plumbing, electrical, and ventilation systems in aging facilities, replace or update older classrooms, including temporary portable buildings, make improvements for earthquake safety, improve heating and install air conditioning, improve student safety, security, lighting, fencing, and communication systems, and provide facilities and equipment needed to support high quality instruction in math, reading, science, the arts, and technology. Working with its architects at Gensler (for the Mira Costa Athletics Complex) and DLR Group (for all Measure C projects) as well as Balfour Beatty, its lease leaseback contractor, the District has been able to complete all Measure C and EE projects (including the abovementioned Athletics Complex, new classroom buildings at Grand View and Pennekamp elementary schools, a new Multipurpose Building at Grand View, a new Music facility at Manhattan Beach Middle School, campuswide modernizations at all elementary schools, and districtwide HVAC and fencing projects impacting all campuses). All Measure C and EE funds were expended by the end of the 2023-24 fiscal year.

The District has applied for State Bond funding to support its Measure C and Measure EE projects. Its earliest projects were among the final projects submitted while there was still available bond authority under Proposition 51 for the School Facilities Program Modernization Program, and later projects were funded through the Governor’s proposal to provide additional state funding for the School Facilities Program out of the General Fund. All submitted applications have now been approved and funded. A summary of these applications is provided below:

Table 23: Measure C and Measure EE State Bond Fund Applications

Project	Date Submitted	Date of Receipt	Funding Received
MCHS Athletics Complex	2/28/19	1/27/23	\$3,350,593
Pacific Modernization	5/31/19	5/31/23	\$1,465,665
MCHS HVAC	5/31/19	6/9/23	\$489,738
Robinson Modernization	3/4/20	11/8/23	\$4,098,191
Meadows Modernization	3/16/20	11/1/23	\$935,206
Pennekamp Modernization	11/12/20	4/22/24	\$1,553,281
Grand View Modernization	7/14/21	11/7/24	\$2,880,429

As they are received, funds are placed into Fund 35, the County School Facility Funds. Funds received are subject to state expenditure reporting and audit guidelines. The Board has previously approved the use of the first disbursement of the funds resulting from Measure C applications to adjust fees due to DLR for architectural services. The District's May 3, 2017, agreement appointing DLR to serve as the master architect for Measure C projects specified that DLR would provide basic architectural services at a rate of 8% of construction costs, plus a 1% design fee contingency. In February 2018, the Board approved DLR's preliminary fee proposals based on the anticipated project scopes. Subsequently, the Board approved change orders, additional services, and revised scopes of work on several projects that resulted in increased or decreased construction cost estimate. However, DLR's fees were not adjusted, except via

individual Board approvals of various additional services. The District utilized some of its state bond funds to pay program-wide adjusted fees in the range of \$1 million.

The Board also approved the use of these funds for design and construction services to support the modernization of the entry way to the Athletic Complex in the area known as Stadium Way, with a total project budget of \$4.9M, \$3.4 million was paid out of State Bond funds, with the rest paid for out of Measure EE and other previously received funds.

In addition, the Board has approved the use of state bond funds to provide for the replacement of covered walkways at Pennekamp Elementary School, with a total project budget of \$3.4M, of which just over \$370,000 was paid using the last of the District’s Measure C funding.

The Board has also authorized the use of state bond funds for several smaller projects, including new decking on the second floor at MBMS, a roofing project for several portable classroom buildings at MBMS, an upgrade to the bell and clock system at MCHS, repairs to the walkway between the tennis courts and softball fields at MCHS, repairs to the playground surface at MBPS, the installation of a unisex restroom required by law at Robinson Elementary School, and the repair of fencing and installation of safety netting at MCHS (costs for this last project will be partially offset by a contribution from the City of Manhattan Beach through their Community Improvement Program budget).

This results in the following projections for Fund 35:

Fund 35.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Est. Actuals	\$9,144,848	\$3,180,429	\$5,355,139	(\$2,174,710)	\$6,970,138
2025-26 Adopted Budget	\$6,970,138	\$200,000	\$4,740,000	(\$4,540,000)	\$2,430,138

In November, the voters of Manhattan Beach also approved a new \$200 million local bond measure, Measure RLS. These funds will be utilized to implement some of the districtwide campus modernization and upgrade needs identified within the District’s updated Facilities Master Plan.

As discussed, the District enjoys strong credit ratings from both Moody’s and Standard & Poor, with an Aa1 rating from the former and an AA rating from the latter, and a stable outlook from both. Both firms indicated that future ratings could be influenced by changes to the District’s reserves. In 2024-25, the District issued its first sale of bonds authorized by Measure RLS, in the amount of \$50,000,000.

In addition, the District has engaged HMC Architects as its Measure RLS Program Architect, Balfour Beatty as its Measure RLS Lease-Leaseback Contractor, and Ines Architects and dsk Architects as its pool architects for smaller projects. Project planning is underway, and this results in the following projections for Bond funds held in Fund 21:

2025-26 Adopted Budget

BUILDING FUND (Fund 21)

Fund 21.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Est. Actuals	\$0	\$50,245,052	\$227,125	\$50,017,927	\$50,017,927
2025-26 Adopted Budget	\$50,017,927	\$1,750,000	\$10,040,000	(\$8,290,000)	\$41,727,927

SPECIAL RESERVE FUND (Fund 08)

The District has determined that ASB activities are considered non-fiduciary governmental activities reports them in this Special Revenue Fund.

Fund 08.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Estimated Actuals	\$259,449	\$650,000	\$625,000	\$25,000	\$284,449
2025-26 Adopted Budget	\$284,449	\$650,000	\$650,000	\$0	\$284,449

Based on current projections, this fund will maintain a positive ending fund balance.

CAFETERIA FUND (Fund 13)

The MBUSD Food and Nutrition Services program has a long-standing record of fiscal self-sufficiency, consistently generating enough revenue to cover its annual expenses. The program provides breakfast and lunch to all students every day, with Federal and State reimbursements supporting each meal served. While the program continues to face staffing shortages that place real strain on day-to-day operations, it remains strong and committed to growth. Plans are underway to use one-time grant funds for hands-on staff training and much-needed equipment modernization and upgrades. These investments will allow the program to expand menu offerings and increase scratch cooking, further enhancing the quality and appeal of meals for students.

Fund 13.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Estimated Actuals	\$4,024,006	\$3,154,500	\$2,460,427	\$694,073	\$4,718,079
2025-26 Adopted Budget	\$4,718,079	\$3,152,600	\$2,735,834	\$416,766	\$5,134,845

Based on current projections, this fund will maintain a positive ending fund balance.

CAPITAL FACILITIES FUND (Fund 25)

This fund reflects actual and anticipated revenues as well as expenditures to support ongoing relocatable classroom costs at various campuses throughout the District.

Fund 25.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Estimated Actuals	\$2,966,155	\$1,365,000	\$93,851	\$1,271,149	\$4,237,304
2025-26 Adopted Budget	\$4,237,304	\$820,000	\$81,832	\$738,168	\$4,975,472

Based on current projections, this fund will maintain a positive ending fund balance.

CAPITAL PROJECTS FUND (Fund 40)

This fund reflects actual and anticipated revenue from the District’s facilities management agreement with MBX and its naming agreement with Kinecta. The District’s agreement with Kinecta is a 10-year agreement extending through January 2030, which will provide \$50,000 per year through 2026 to support the costs and expenses associated with the production, mounting, and installation of branding materials, as well as other facilities needs. The District’s agreement with MBX provides for rental revenue to support the cost of future facilities needs. Planned expenditures in this fund are for a portion of costs related to an environmental review for potential future facilities improvements.

Fund 40.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Estimated Actuals	\$736,013	\$205,590	\$32,293	\$173,297	\$909,310
2025-26 Adopted Budget	\$909,310	\$210,000	\$34,100	\$175,900	\$1,085,210

Based on current projections, this fund will maintain a positive ending fund balance.

OTHER ENTERPRISE FUND (Fund 63)

This fund reflects actual and anticipated revenues and expenditures associated with the Preschool and Extended Day Programs.

Fund 63.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Estimated Actuals	\$4,550,444	\$8,231,617	\$7,897,221	\$334,396	\$4,884,840
2025-26 Adopted Budget	\$4,884,840	\$8,221,000	\$7,934,827	\$286,173	\$5,171,013

Based on current projections, this fund will maintain a positive ending fund balance.

SELF INSURANCE FUND (Fund 67)

This fund reflects actual and anticipated revenues and expenditures associated with property and liability funds.

Fund 67.0	Beg. Bal.	Revenues	Expenditures	(Deficit)/Increase	Ending Bal.
2024-25 Estimated Actuals	\$25,603	\$23,955	\$5,000	\$18,955	\$44,558
2025-26 Adopted Budget	\$44,558	\$1,200	\$5,000	(\$3,800)	\$40,758

Based on current projections, this fund will maintain a positive ending fund balance.

Purpose of the Report

Pursuant to Education Code § 42127, school districts must hold a public hearing on the budget for the subsequent fiscal year and then, following budget adoption, file the budget with the County Superintendent of Schools by July 1 of each year. Additionally, pursuant to Education Code § 52062, prior to budget adoption, each school district’s Local Control and Accountability Plan (LCAP) must be approved following opportunities for review and comment by the LCAP Advisory Committee, the English Learner Parent Advisory Committee, and members of the public, including at least one public hearing.

The adoption process requires two separate Governing Board public meetings, held at least one day apart, for the school district budget hearing and budget adoption. In addition, the LCAP public hearing must occur at the same meeting as the budget public hearing, and the LCAP adoption must occur at the same meeting as the budget adoption. The LCAP item must precede the budget item at each meeting. The public hearings require 72 hours public notice.

Following budget adoption, Education Code (EC) Sections 35035(g), 42130 and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is the Interim Report Process.

The budget must be developed in accordance with criteria and standards adopted by the California State Board of Education. These criteria and standards require Districts to certify that their budgetary projections are accurate within established ranges and to explain any significant variances, to certify that the budget includes sufficient facilities maintenance funding, and to certify that they are limiting deficit spending and maintaining sufficient reserves.

Budget Certification

Based on the best available current information and budgetary assumptions, it is recommended that the Board of Trustees of the Manhattan Beach Unified School District positively certify the adopted budget for 2025-26 and two subsequent years, 2026-27 and 2027-28. Staff will bring proposed revisions to the budget within 45 days of state budget enactment, if material changes to the District's budget result from the state's approved budget, and future revisions will be incorporated at each interim report. In addition to approving the budget, it is recommended that the Board of Trustees continue to maintain a balanced yet conservative approach to budget planning. As noted, it will be important to make significant expenditure reductions and to seek additional revenue sources to limit deficit spending and ensure a sufficient general fund reserve.

Detailed Budget Forms

The following pages include the detailed budget documents. The budget format established by the State and LACOE and complies with the Standardized Account Code Structure (SACS) used throughout the state as well as any locally prescribed requirements.

Budget Forms

Each fund is reported separately in the SACS format, providing a columnar view of the adopted current operating budget, expenditures based on the close of the prescribed reporting period, the proposed budget, and the difference between proposed and approved operating budgets. In addition to the columnar review of fiscal year change the budget is broken down by description of revenue, expenditures, excess (deficiency of revenue over expenditures), other financing sources, net change to fund balance for the year, and the resulting ending balance based on the beginning balance (prior year closing ending balance). Definitions³⁹ are as follows:

Revenue: The primary financial source of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditures reimbursement.

³⁹ California School Accounting Manual, Revised October 2011. Glossary Section

Expenditures: The costs of goods delivered or services rendered, whether paid or unpaid, included expenses, provisions for debt. The expenses are to benefit the current fiscal period.

Other Financing Sources/Uses: Reporting of sources includes long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Reporting of uses includes operating transfers out.

Fund Balance: The difference between assets and liabilities. The fund equity of governmental and trust funds.

Criteria and Standards

The criteria and standards were created to develop, review, and assess school district and county office of education budgets and interim financial reports. They are designed to provide a periodic measurement system for fiscal solvency. The District's budget is measured against the standards, and a determination of whether the standards have been "met" or "not met" is made; this determination is intended to foster dialog, explanations and more detailed analysis on the part of the Board of Education, Staff, and the County Office in their review.

SACS Budget Report

The District's SACS Budget Report has been prepared and is presented simultaneously with the Budget Narrative; the documents are published and posted alongside each other to the Board and to the public.

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: 325 S. Peck Avenue, Manhattan Beach

Date: June 13, 2025

Adoption Date: June 20, 2025

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. John Bowes

Public Hearing:

Place: 325 S. Peck Avenue, Manhattan Beach

Date: June 18, 2025

Time: 5:00

Title: Superintendent/Secretary of the Governing Board

Contact person for additional information on the budget reports:

Name: Dr. Dawnalyn Murakawa-Leopard

Title: Deputy Superintendent

Telephone: 310-318-7345 Ext 5943

E-mail: dmurakawa@mbusd.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.	X	

8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				06/20/2025
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

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

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

Signed _____

Date of Meeting: 6/20/2023 _____

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Dr. John Bowes _____

Title: Superintendent/Secretary of the
Governing Board _____

For additional information on this certification, please contact:

Name: Dr. Dawnalyn Murakawa-Leopard _____

Title: Deputy Superintendent _____

Telephone: 310-318-7345 ext 5943 _____

E-mail: dmurakawa@mbusd.org _____

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	69,062,934.00	3.01%	71,140,786.00	2.72%	73,077,981.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,537,782.00	0.68%	1,548,205.00	0.00%	1,548,205.00
4. Other Local Revenues	8600-8799	6,140,926.00	0.00%	6,140,926.00	0.00%	6,140,926.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(21,381,797.00)	6.52%	(22,775,626.00)	3.19%	(23,503,289.00)
6. Total (Sum lines A1 thru A5c)		55,359,845.00	1.25%	56,054,291.00	2.16%	57,263,823.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,936,148.00		24,432,174.00
b. Step & Column Adjustment				350,170.00		317,618.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,854,144.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,936,148.00	-9.30%	24,432,174.00	1.30%	24,749,792.00
2. Classified Salaries						
a. Base Salaries				7,710,854.00		7,811,095.00
b. Step & Column Adjustment				100,241.00		101,544.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,710,854.00	1.30%	7,811,095.00	1.30%	7,912,639.00
3. Employee Benefits	3000-3999	15,268,508.00	-4.22%	14,624,626.00	7.69%	15,748,743.00
4. Books and Supplies	4000-4999	1,155,545.00	2.98%	1,189,980.00	2.77%	1,222,942.00
5. Services and Other Operating Expenditures	5000-5999	6,593,252.00	2.98%	6,789,731.00	2.77%	6,977,807.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	112,500.00	0.00%	112,500.00	0.00%	112,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(298,130.00)	0.00%	(298,130.00)	0.00%	(298,130.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		57,478,677.00	-4.90%	54,661,976.00	3.23%	56,426,293.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,118,832.00)		1,392,315.00		837,530.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,336,864.00		4,218,032.00		5,610,347.00
2. Ending Fund Balance (Sum lines C and D1)		4,218,032.00		5,610,347.00		6,447,877.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,134,206.00		5,101,477.00		5,213,352.00
2. Unassigned/Unappropriated	9790	53,826.00		478,870.00		1,204,525.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,218,032.00		5,610,347.00		6,447,877.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,134,206.00		5,101,477.00		5,213,352.00
c. Unassigned/Unappropriated	9790	53,826.00		478,870.00		1,204,525.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		4,188,032.00		5,580,347.00		6,417,877.00
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.						
In 2026-27, we anticipate reduction in staff of 31 FTE next year.						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,156,105.00	0.00%	2,156,105.00	0.00%	2,156,105.00
3. Other State Revenues	8300-8599	11,405,504.00	1.81%	11,611,721.00	1.89%	11,830,847.00
4. Other Local Revenues	8600-8799	10,350,513.00	0.00%	10,350,513.00	0.00%	10,350,513.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	21,381,797.00	6.52%	22,775,623.00	3.19%	23,503,289.00
6. Total (Sum lines A1 thru A5c)		45,293,919.00	3.53%	46,893,962.00	2.02%	47,840,754.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,559,801.00		13,736,078.00
b. Step & Column Adjustment				176,277.00		178,569.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,559,801.00	1.30%	13,736,078.00	1.30%	13,914,647.00
2. Classified Salaries						
a. Base Salaries				10,455,920.00		10,591,847.00
b. Step & Column Adjustment				135,927.00		137,694.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,455,920.00	1.30%	10,591,847.00	1.30%	10,729,541.00
3. Employee Benefits	3000-3999	12,901,035.00	3.59%	13,363,689.00	2.98%	13,761,975.00
4. Books and Supplies	4000-4999	1,736,364.00	2.98%	1,788,108.00	2.77%	1,837,639.00
5. Services and Other Operating Expenditures	5000-5999	6,405,234.00	2.98%	6,596,110.00	2.77%	6,778,822.00
6. Capital Outlay	6000-6999	250,000.00	0.00%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	345,000.00	0.00%	345,000.00	0.00%	345,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	223,130.00	0.00%	223,130.00	0.00%	223,130.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		45,876,484.00	2.22%	46,893,962.00	2.02%	47,840,754.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(582,565.00)		0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,207,251.00		1,624,686.00		1,624,686.00
2. Ending Fund Balance (Sum lines C and D1)		1,624,686.00		1,624,686.00		1,624,686.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,624,686.00		1,624,686.00		1,624,686.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,624,686.00		1,624,686.00		1,624,686.00
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	69,062,934.00	3.01%	71,140,786.00	2.72%	73,077,981.00
2. Federal Revenues	8100-8299	2,156,105.00	0.00%	2,156,105.00	0.00%	2,156,105.00
3. Other State Revenues	8300-8599	12,943,286.00	1.67%	13,159,926.00	1.67%	13,379,052.00
4. Other Local Revenues	8600-8799	16,491,439.00	0.00%	16,491,439.00	0.00%	16,491,439.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(3.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		100,653,764.00	2.28%	102,948,253.00	2.09%	105,104,577.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,495,949.00		38,168,252.00
b. Step & Column Adjustment				526,447.00		496,187.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,854,144.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,495,949.00	-5.75%	38,168,252.00	1.30%	38,664,439.00
2. Classified Salaries						
a. Base Salaries				18,166,774.00		18,402,942.00
b. Step & Column Adjustment				236,168.00		239,238.00
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	18,166,774.00	1.30%	18,402,942.00	1.30%	18,642,180.00
3. Employee Benefits	3000-3999	28,169,543.00	-0.64%	27,988,315.00	5.44%	29,510,718.00
4. Books and Supplies	4000-4999	2,891,909.00	2.98%	2,978,088.00	2.77%	3,060,581.00
5. Services and Other Operating Expenditures	5000-5999	12,998,486.00	2.98%	13,385,841.00	2.77%	13,756,629.00
6. Capital Outlay	6000-6999	250,000.00	0.00%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	457,500.00	0.00%	457,500.00	0.00%	457,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,000.00)	0.00%	(75,000.00)	0.00%	(75,000.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		103,355,161.00	-1.74%	101,555,938.00	2.67%	104,267,047.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,701,397.00)		1,392,315.00		837,530.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,544,115.00		5,842,718.00		7,235,033.00
2. Ending Fund Balance (Sum lines C and D1)		5,842,718.00		7,235,033.00		8,072,563.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	1,624,686.00		1,624,686.00		1,624,686.00
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	4,134,206.00		5,101,477.00		5,213,352.00
2. Unassigned/Unappropriated	9790	53,826.00		478,870.00		1,204,525.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,842,718.00		7,235,033.00		8,072,563.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,134,206.00		5,101,477.00		5,213,352.00
c. Unassigned/Unappropriated	9790	53,826.00		478,870.00		1,204,525.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,188,032.00		5,580,347.00		6,417,877.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.05%		5.49%		6.16%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		5,754.83		5,759.58		5,726.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		103,355,161.00		101,555,938.00		104,267,047.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		103,355,161.00		101,555,938.00		104,267,047.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		3,100,654.83		3,046,678.14		3,128,011.41
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		3,100,654.83		3,046,678.14		3,128,011.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	67,191,010.00	0.00	67,191,010.00	69,062,934.00	0.00	69,062,934.00	2.8%
2) Federal Revenue		8100-8299	0.00	2,070,055.00	2,070,055.00	0.00	2,156,105.00	2,156,105.00	4.2%
3) Other State Revenue		8300-8599	1,528,421.00	10,584,527.00	12,112,948.00	1,537,782.00	11,405,504.00	12,943,286.00	6.9%
4) Other Local Revenue		8600-8799	6,294,526.00	13,627,825.00	19,922,351.00	6,140,926.00	10,350,513.00	16,491,439.00	-17.2%
5) TOTAL, REVENUES			75,013,957.00	26,282,407.00	101,296,364.00	76,741,642.00	23,912,122.00	100,653,764.00	-0.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,893,097.00	14,370,281.00	42,263,378.00	26,936,148.00	13,559,801.00	40,495,949.00	-4.2%
2) Classified Salaries		2000-2999	8,009,632.00	9,438,059.00	17,447,691.00	7,710,854.00	10,455,920.00	18,166,774.00	4.1%
3) Employee Benefits		3000-3999	14,983,696.00	12,532,845.58	27,516,541.58	15,268,508.00	12,901,035.00	28,169,543.00	2.4%
4) Books and Supplies		4000-4999	861,473.00	3,287,083.46	4,148,556.46	1,155,545.00	1,736,364.00	2,891,909.00	-30.3%
5) Services and Other Operating Expenditures		5000-5999	7,369,216.39	9,144,499.62	16,513,716.01	6,593,252.00	6,405,234.00	12,998,486.00	-21.3%
6) Capital Outlay		6000-6999	0.00	505,775.00	505,775.00	0.00	250,000.00	250,000.00	-50.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	137,506.00	345,000.00	482,506.00	112,500.00	345,000.00	457,500.00	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(247,785.00)	172,785.00	(75,000.00)	(298,130.00)	223,130.00	(75,000.00)	0.0%
9) TOTAL, EXPENDITURES			59,006,835.39	49,796,328.66	108,803,164.05	57,478,677.00	45,876,484.00	103,355,161.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			16,007,121.61	(23,513,921.66)	(7,506,800.05)	19,262,965.00	(21,964,362.00)	(2,701,397.00)	-64.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(21,137,912.00)	21,137,912.00	0.00	(21,381,797.00)	21,381,797.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,137,912.00)	21,137,912.00	0.00	(21,381,797.00)	21,381,797.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(5,130,790.39)	(2,376,009.66)	(7,506,800.05)	(2,118,832.00)	(582,565.00)	(2,701,397.00)	-64.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,474,731.39	4,583,260.66	16,057,992.05	6,336,864.00	2,207,251.00	8,544,115.00	-46.8%
b) Audit Adjustments		9793	(7,077.00)	0.00	(7,077.00)	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			11,467,654.39	4,583,260.66	16,050,915.05	6,336,864.00	2,207,251.00	8,544,115.00	-46.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,467,654.39	4,583,260.66	16,050,915.05	6,336,864.00	2,207,251.00	8,544,115.00	-46.8%
2) Ending Balance, June 30 (E + F1e)			6,336,864.00	2,207,251.00	8,544,115.00	4,218,032.00	1,624,686.00	5,842,718.00	-31.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,207,251.00	2,207,251.00	0.00	1,624,686.00	1,624,686.00	-26.4%
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	5,440,158.00	0.00	5,440,158.00	4,134,206.00	0.00	4,134,206.00	-24.0%
Unassigned/Unappropriated Amount		9790	866,706.00	0.00	866,706.00	53,826.00	0.00	53,826.00	-93.8%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,494,464.00	0.00	6,494,464.00	8,366,388.00	0.00	8,366,388.00	28.8%
Education Protection Account State Aid - Current Year		8012	1,141,112.00	0.00	1,141,112.00	1,141,112.00	0.00	1,141,112.00	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	198,068.00	0.00	198,068.00	198,068.00	0.00	198,068.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	52,567,529.00	0.00	52,567,529.00	52,567,529.00	0.00	52,567,529.00	0.0%
Unsecured Roll Taxes		8042	1,733,267.00	0.00	1,733,267.00	1,733,267.00	0.00	1,733,267.00	0.0%
Prior Years' Taxes		8043	1,382,013.00	0.00	1,382,013.00	1,382,013.00	0.00	1,382,013.00	0.0%
Supplemental Taxes		8044	398,676.00	0.00	398,676.00	398,676.00	0.00	398,676.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,275,881.00	0.00	3,275,881.00	3,275,881.00	0.00	3,275,881.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			67,191,010.00	0.00	67,191,010.00	69,062,934.00	0.00	69,062,934.00	2.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			67,191,010.00	0.00	67,191,010.00	69,062,934.00	0.00	69,062,934.00	2.8%
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	1,681,309.00	1,681,309.00	0.00	1,691,002.00	1,691,002.00	0.6%
Special Education Discretionary Grants		8182	0.00	135,191.00	135,191.00	0.00	135,217.00	135,217.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		152,572.00	152,572.00		152,572.00	152,572.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		48,248.00	48,248.00		165,104.00	165,104.00	242.2%
Title III, Immigrant Student Program	4201	8290		14,730.00	14,730.00		0.00	0.00	-100.0%
Title III, English Learner Program	4203	8290		14,718.00	14,718.00		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		23,287.00	23,287.00		12,210.00	12,210.00	-47.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	2,070,055.00	2,070,055.00	0.00	2,156,105.00	2,156,105.00	4.2%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		4,508,624.00	4,508,624.00		5,049,305.00	5,049,305.00	12.0%
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	305,969.00	0.00	305,969.00	315,330.00	0.00	315,330.00	3.1%
Lottery - Unrestricted and Instructional Materials		8560	1,054,368.00	474,609.00	1,528,977.00	1,054,368.00	474,609.00	1,528,977.00	0.0%
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		245,660.00	245,660.00		245,660.00	245,660.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		662,274.00	662,274.00		662,274.00	662,274.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	168,084.00	4,693,360.00	4,861,444.00	168,084.00	4,973,656.00	5,141,740.00	5.8%
TOTAL, OTHER STATE REVENUE			1,528,421.00	10,584,527.00	12,112,948.00	1,537,782.00	11,405,504.00	12,943,286.00	6.9%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	2,460,825.00	0.00	2,460,825.00	2,461,275.00	0.00	2,461,275.00	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	2,723,448.00	0.00	2,723,448.00	2,710,383.00	0.00	2,710,383.00	-0.5%
Interest		8660	825,000.00	0.00	825,000.00	825,000.00	0.00	825,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	44,268.00	3,503,865.00	3,548,133.00	44,268.00	3,154,163.00	3,198,431.00	-9.9%
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	240,985.00	10,123,960.00	10,364,945.00	100,000.00	7,196,350.00	7,296,350.00	-29.6%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,294,526.00	13,627,825.00	19,922,351.00	6,140,926.00	10,350,513.00	16,491,439.00	-17.2%
TOTAL, REVENUES			75,013,957.00	26,282,407.00	101,296,364.00	76,741,642.00	23,912,122.00	100,653,764.00	-0.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,922,091.00	11,316,658.00	34,238,749.00	22,046,465.00	10,832,918.00	32,879,383.00	-4.0%
Certificated Pupil Support Salaries		1200	1,385,851.00	2,239,262.00	3,625,113.00	1,292,828.00	2,084,944.00	3,377,772.00	-6.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,406,352.00	425,088.00	3,831,440.00	3,415,489.00	424,719.00	3,840,208.00	0.2%
Other Certificated Salaries		1900	178,803.00	389,273.00	568,076.00	181,366.00	217,220.00	398,586.00	-29.8%
TOTAL, CERTIFICATED SALARIES			27,893,097.00	14,370,281.00	42,263,378.00	26,936,148.00	13,559,801.00	40,495,949.00	-4.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,000,343.00	6,370,388.00	7,370,731.00	844,668.00	7,323,979.00	8,168,647.00	10.8%
Classified Support Salaries		2200	3,211,004.00	2,232,720.00	5,443,724.00	3,167,121.00	2,311,771.00	5,478,892.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	817,262.00	301,082.00	1,118,344.00	802,320.00	296,357.00	1,098,677.00	-1.8%
Clerical, Technical and Office Salaries		2400	2,977,348.00	383,744.00	3,361,092.00	2,896,745.00	374,978.00	3,271,723.00	-2.7%
Other Classified Salaries		2900	3,675.00	150,125.00	153,800.00	0.00	148,835.00	148,835.00	-3.2%
TOTAL, CLASSIFIED SALARIES			8,009,632.00	9,438,059.00	17,447,691.00	7,710,854.00	10,455,920.00	18,166,774.00	4.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,806,488.00	5,835,610.00	11,642,098.00	5,375,793.00	5,866,451.00	11,242,244.00	-3.4%
PERS		3201-3202	1,975,112.00	2,480,194.92	4,455,306.92	1,906,952.00	2,803,296.00	4,710,248.00	5.7%

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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,041,743.00	887,229.22	1,928,972.22	958,600.00	969,636.00	1,928,236.00	0.0%
Unemployment Insurance		3401-3402	5,383,257.00	2,920,001.04	8,303,258.04	6,288,560.00	2,823,284.00	9,111,844.00	9.7%
Workers' Compensation		3501-3502	18,955.00	10,449.58	29,404.58	17,664.00	11,098.00	28,762.00	-2.2%
OPEB, Allocated		3601-3602	718,583.00	399,360.82	1,117,943.82	681,381.00	427,270.00	1,108,651.00	-0.8%
OPEB, Active Employees		3701-3702	21,913.00	0.00	21,913.00	21,913.00	0.00	21,913.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	17,645.00	0.00	17,645.00	17,645.00	0.00	17,645.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,983,696.00	12,532,845.58	27,516,541.58	15,268,508.00	12,901,035.00	28,169,543.00	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,046.00	1,174,225.00	1,176,271.00	0.00	850,000.00	850,000.00	-27.7%
Books and Other Reference Materials		4200	104.00	19,551.00	19,655.00	0.00	2,500.00	2,500.00	-87.3%
Materials and Supplies		4300	458,612.00	1,466,588.46	1,925,200.46	476,099.00	785,264.00	1,261,363.00	-34.5%
Noncapitalized Equipment		4400	400,711.00	626,719.00	1,027,430.00	679,446.00	98,600.00	778,046.00	-24.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			861,473.00	3,287,083.46	4,148,556.46	1,155,545.00	1,736,364.00	2,891,909.00	-30.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	111,000.00	2,089,603.00	2,200,603.00	111,000.00	2,630,284.00	2,741,284.00	24.6%
Travel and Conferences		5200	75,516.62	117,350.75	192,867.37	80,582.00	103,680.00	184,262.00	-4.5%
Dues and Memberships		5300	42,448.00	1,770.00	44,218.00	44,250.00	0.00	44,250.00	0.1%
Insurance		5400 - 5450	1,282,333.77	5,672.00	1,288,005.77	1,349,240.00	0.00	1,349,240.00	4.8%
Operations and Housekeeping Services		5500	2,137,939.00	0.00	2,137,939.00	2,157,218.00	0.00	2,157,218.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,066.00	430,310.00	601,376.00	87,870.00	422,210.00	510,080.00	-15.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,264,355.00	6,499,793.87	9,764,148.87	2,482,092.00	3,249,060.00	5,731,152.00	-41.3%
Communications		5900	284,558.00	0.00	284,558.00	281,000.00	0.00	281,000.00	-1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,369,216.39	9,144,499.62	16,513,716.01	6,593,252.00	6,405,234.00	12,998,486.00	-21.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,222.00	3,222.00	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%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment		6400	0.00	502,553.00	502,553.00	0.00	250,000.00	250,000.00	-50.3%
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			0.00	505,775.00	505,775.00	0.00	250,000.00	250,000.00	-50.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.0%
Payments to County Offices		7142	47,692.00	300,000.00	347,692.00	47,500.00	300,000.00	347,500.00	-0.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	89,814.00	0.00	89,814.00	65,000.00	0.00	65,000.00	-27.6%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			137,506.00	345,000.00	482,506.00	112,500.00	345,000.00	457,500.00	-5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs		7310	(172,785.00)	172,785.00	0.00	(223,130.00)	223,130.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(75,000.00)	0.00	(75,000.00)	(75,000.00)	0.00	(75,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(247,785.00)	172,785.00	(75,000.00)	(298,130.00)	223,130.00	(75,000.00)	0.0%
TOTAL, EXPENDITURES			59,006,835.39	49,796,328.66	108,803,164.05	57,478,677.00	45,876,484.00	103,355,161.00	-5.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers 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	(21,137,912.00)	21,137,912.00	0.00	(21,381,797.00)	21,381,797.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(21,137,912.00)	21,137,912.00	0.00	(21,381,797.00)	21,381,797.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(21,137,912.00)	21,137,912.00	0.00	(21,381,797.00)	21,381,797.00	0.00	0.0%

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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	67,191,010.00	0.00	67,191,010.00	69,062,934.00	0.00	69,062,934.00	2.8%
2) Federal Revenue		8100-8299	0.00	2,070,055.00	2,070,055.00	0.00	2,156,105.00	2,156,105.00	4.2%
3) Other State Revenue		8300-8599	1,528,421.00	10,584,527.00	12,112,948.00	1,537,782.00	11,405,504.00	12,943,286.00	6.9%
4) Other Local Revenue		8600-8799	6,294,526.00	13,627,825.00	19,922,351.00	6,140,926.00	10,350,513.00	16,491,439.00	-17.2%
5) TOTAL, REVENUES			75,013,957.00	26,282,407.00	101,296,364.00	76,741,642.00	23,912,122.00	100,653,764.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		34,088,913.00	36,012,824.59	70,101,737.59	33,442,897.00	33,340,495.00	66,783,392.00	-4.7%
2) Instruction - Related Services	2000-2999		6,010,653.62	1,267,138.00	7,277,791.62	6,553,835.00	719,193.00	7,273,028.00	-0.1%
3) Pupil Services	3000-3999		2,565,564.00	6,687,713.06	9,253,277.06	2,500,197.00	6,399,566.00	8,899,763.00	-3.8%
4) Ancillary Services	4000-4999		542,997.00	55,274.00	598,271.00	522,708.00	0.00	522,708.00	-12.6%
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		7,561,848.77	1,536,611.01	9,098,459.78	6,403,967.00	1,557,499.00	7,961,466.00	-12.5%
8) Plant Services	8000-8999		7,536,353.00	3,891,768.00	11,428,121.00	7,379,573.00	3,514,731.00	10,894,304.00	-4.7%
9) Other Outgo	9000-9999	Except 7600-7699	700,506.00	345,000.00	1,045,506.00	675,500.00	345,000.00	1,020,500.00	-2.4%
10) TOTAL, EXPENDITURES			59,006,835.39	49,796,328.66	108,803,164.05	57,478,677.00	45,876,484.00	103,355,161.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			16,007,121.61	(23,513,921.66)	(7,506,800.05)	19,262,965.00	(21,964,362.00)	(2,701,397.00)	-64.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(21,137,912.00)	21,137,912.00	0.00	(21,381,797.00)	21,381,797.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,137,912.00)	21,137,912.00	0.00	(21,381,797.00)	21,381,797.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			(5,130,790.39)	(2,376,009.66)	(7,506,800.05)	(2,118,832.00)	(582,565.00)	(2,701,397.00)	-64.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,474,731.39	4,583,260.66	16,057,992.05	6,336,864.00	2,207,251.00	8,544,115.00	-46.8%

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

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	(7,077.00)	0.00	(7,077.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,467,654.39	4,583,260.66	16,050,915.05	6,336,864.00	2,207,251.00	8,544,115.00	-46.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,467,654.39	4,583,260.66	16,050,915.05	6,336,864.00	2,207,251.00	8,544,115.00	-46.8%
2) Ending Balance, June 30 (E + F1e)			6,336,864.00	2,207,251.00	8,544,115.00	4,218,032.00	1,624,686.00	5,842,718.00	-31.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,207,251.00	2,207,251.00	0.00	1,624,686.00	1,624,686.00	-26.4%
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	5,440,158.00	0.00	5,440,158.00	4,134,206.00	0.00	4,134,206.00	-24.0%
Unassigned/Unappropriated Amount		9790	866,706.00	0.00	866,706.00	53,826.00	0.00	53,826.00	-93.8%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	2,418.00	0.00
6266	Educator Effectiveness, FY 2021-22	243,231.00	0.00
6300	Lottery: Instructional Materials	953,836.00	578,445.00
6547	Special Education Early Intervention Preschool Grant	488,875.00	424,214.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	422,520.00	622,027.00
7435	Learning Recovery Emergency Block Grant	96,371.00	0.00
Total, Restricted Balance		2,207,251.00	1,624,686.00

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	650,000.00	650,000.00	0.0%
5) TOTAL, REVENUES			650,000.00	650,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	625,000.00	650,000.00	4.0%
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			625,000.00	650,000.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,205.22	284,449.00	75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,205.22	284,449.00	75.4%
d) Other Restatements		9795	97,243.78	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,449.00	284,449.00	9.6%
2) Ending Balance, June 30 (E + F1e)			284,449.00	284,449.00	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					
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	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned 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)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	650,000.00	650,000.00	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			650,000.00	650,000.00	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	625,000.00	650,000.00	4.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			625,000.00	650,000.00	4.0%
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			625,000.00	650,000.00	4.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	650,000.00	650,000.00	0.0%
5) TOTAL, REVENUES			650,000.00	650,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		625,000.00	650,000.00	4.0%
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			625,000.00	650,000.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	162,205.22	284,449.00	75.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,205.22	284,449.00	75.4%
d) Other Restatements		9795	97,243.78	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,449.00	284,449.00	9.6%
2) Ending Balance, June 30 (E + F1e)			284,449.00	284,449.00	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	284,449.00	284,449.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
8210	Student Activity Funds	284,449.00	284,449.00
Total, Restricted Balance		284,449.00	284,449.00

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	425,000.00	425,000.00	0.0%
3) Other State Revenue		8300-8599	2,500,000.00	2,500,100.00	0.0%
4) Other Local Revenue		8600-8799	229,500.00	227,500.00	-0.9%
5) TOTAL, REVENUES			3,154,500.00	3,152,600.00	-0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,014,538.00	1,216,734.00	19.9%
3) Employee Benefits		3000-3999	527,036.00	604,447.00	14.7%
4) Books and Supplies		4000-4999	814,953.00	812,953.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	28,900.00	26,700.00	-7.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,000.00	75,000.00	0.0%
9) TOTAL, EXPENDITURES			2,460,427.00	2,735,834.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			694,073.00	416,766.00	-40.0%
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)			694,073.00	416,766.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,024,006.26	4,718,079.26	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,024,006.26	4,718,079.26	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,024,006.26	4,718,079.26	17.2%
2) Ending Balance, June 30 (E + F1e)			4,718,079.26	5,134,845.26	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,611,934.61	5,021,200.61	8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	106,144.65	113,644.65	7.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	425,000.00	425,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			425,000.00	425,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,497,760.00	2,500,000.00	0.1%
All Other State Revenue		8590	2,240.00	100.00	-95.5%
TOTAL, OTHER STATE REVENUE			2,500,000.00	2,500,100.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	220,000.00	220,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,500.00	7,500.00	-21.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			229,500.00	227,500.00	-0.9%
TOTAL, REVENUES			3,154,500.00	3,152,600.00	-0.1%
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	754,656.00	708,939.00	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	132,681.00	365,151.00	175.2%
Clerical, Technical and Office Salaries		2400	124,692.00	141,159.00	13.2%
Other Classified Salaries		2900	2,509.00	1,485.00	-40.8%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,014,538.00	1,216,734.00	19.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,790.00	1,700.00	-55.1%
PERS		3201-3202	256,355.00	316,774.00	23.6%
OASDI/Medicare/Alternative		3301-3302	74,709.00	90,939.00	21.7%
Health and Welfare Benefits		3401-3402	173,062.00	171,491.00	-0.9%
Unemployment Insurance		3501-3502	491.00	595.00	21.2%
Workers' Compensation		3601-3602	18,629.00	22,948.00	23.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			527,036.00	604,447.00	14.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,800.00	60,800.00	-3.2%
Noncapitalized Equipment		4400	2,153.00	2,153.00	0.0%
Food		4700	750,000.00	750,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			814,953.00	812,953.00	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,200.00	0.00	-100.0%
Dues and Memberships		5300	500.00	500.00	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	2,000.00	2,000.00	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	24,200.00	24,200.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,900.00	26,700.00	-7.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	75,000.00	75,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,000.00	75,000.00	0.0%
TOTAL, EXPENDITURES			2,460,427.00	2,735,834.00	11.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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)			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	425,000.00	425,000.00	0.0%
3) Other State Revenue		8300-8599	2,500,000.00	2,500,100.00	0.0%
4) Other Local Revenue		8600-8799	229,500.00	227,500.00	-0.9%
5) TOTAL, REVENUES			3,154,500.00	3,152,600.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,385,427.00	2,660,834.00	11.5%
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		75,000.00	75,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,460,427.00	2,735,834.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			694,073.00	416,766.00	-40.0%
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)			694,073.00	416,766.00	-40.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,024,006.26	4,718,079.26	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,024,006.26	4,718,079.26	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,024,006.26	4,718,079.26	17.2%
2) Ending Balance, June 30 (E + F1e)			4,718,079.26	5,134,845.26	8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,611,934.61	5,021,200.61	8.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	106,144.65	113,644.65	7.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,138,419.97	4,547,685.97
5314	Child Nutrition: NSLP Equipment Assistance Grants	4.00	4.00
7029	Child Nutrition: Food Service Staff Training Funds	190.00	190.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	473,320.64	473,320.64
Total, Restricted Balance		4,611,934.61	5,021,200.61

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	500,000.00	1,750,000.00	250.0%
5) TOTAL, REVENUES			500,000.00	1,750,000.00	250.0%
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	6,294.00	0.00	-100.0%
6) Capital Outlay		6000-6999	220,831.00	10,040,000.00	4,446.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			227,125.00	10,040,000.00	4,320.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			272,875.00	(8,290,000.00)	-3,138.0%
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	49,745,052.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,745,052.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,017,927.00	(8,290,000.00)	-116.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(5,752.74)	50,017,927.00	-869,562.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(5,752.74)	50,017,927.00	-869,562.7%
d) Other Restatements		9795	5,752.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	50,017,927.00	New
2) Ending Balance, June 30 (E + F1e)			50,017,927.00	41,727,927.00	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,017,927.00	41,727,927.00	-16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500,000.00	1,750,000.00	250.0%
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			500,000.00	1,750,000.00	250.0%
TOTAL, REVENUES			500,000.00	1,750,000.00	250.0%
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					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,294.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,294.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	220,831.00	10,040,000.00	4,446.5%
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			220,831.00	10,040,000.00	4,446.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			227,125.00	10,040,000.00	4,320.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	49,745,052.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			49,745,052.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			49,745,052.00	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	500,000.00	1,750,000.00	250.0%
5) TOTAL, REVENUES			500,000.00	1,750,000.00	250.0%
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		227,125.00	10,040,000.00	4,320.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			227,125.00	10,040,000.00	4,320.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			272,875.00	(8,290,000.00)	-3,138.0%
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	49,745,052.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			49,745,052.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,017,927.00	(8,290,000.00)	-116.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(5,752.74)	50,017,927.00	-869,562.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(5,752.74)	50,017,927.00	-869,562.7%
d) Other Restatements		9795	5,752.74	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	50,017,927.00	New
2) Ending Balance, June 30 (E + F1e)			50,017,927.00	41,727,927.00	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,017,927.00	41,727,927.00	-16.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	50,017,927.00	41,727,927.00
Total, Restricted Balance		50,017,927.00	41,727,927.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,365,000.00	820,000.00	-39.9%
5) TOTAL, REVENUES			1,365,000.00	820,000.00	-39.9%
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	49,676.00	81,832.00	64.7%
6) Capital Outlay		6000-6999	44,175.00	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			93,851.00	81,832.00	-12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,271,149.00	738,168.00	-41.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,271,149.00	738,168.00	-41.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,966,155.05	4,237,304.05	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,966,155.05	4,237,304.05	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,966,155.05	4,237,304.05	42.9%
2) Ending Balance, June 30 (E + F1e)			4,237,304.05	4,975,472.05	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,237,304.05	4,975,472.05	17.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	115,000.00	120,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,250,000.00	700,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			1,365,000.00	820,000.00	-39.9%
TOTAL, REVENUES			1,365,000.00	820,000.00	-39.9%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

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	41,832.00	71,832.00	71.7%
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	7,844.00	10,000.00	27.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,676.00	81,832.00	64.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,175.00	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			44,175.00	0.00	-100.0%
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			93,851.00	81,832.00	-12.8%
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	1,365,000.00	820,000.00	-39.9%
5) TOTAL, REVENUES			1,365,000.00	820,000.00	-39.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		49,676.00	81,832.00	64.7%
8) Plant Services	8000-8999		44,175.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			93,851.00	81,832.00	-12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,271,149.00	738,168.00	-41.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,271,149.00	738,168.00	-41.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,966,155.05	4,237,304.05	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,966,155.05	4,237,304.05	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,966,155.05	4,237,304.05	42.9%
2) Ending Balance, June 30 (E + F1e)			4,237,304.05	4,975,472.05	17.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,237,304.05	4,975,472.05	17.4%
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	4,237,304.05	4,975,472.05
Total, Restricted Balance		4,237,304.05	4,975,472.05

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,880,429.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	200,000.00	-33.3%
5) TOTAL, REVENUES			3,180,429.00	200,000.00	-93.7%
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	26,429.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	160,203.00	0.00	-100.0%
6) Capital Outlay		6000-6999	5,168,507.00	4,740,000.00	-8.3%
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			5,355,139.00	4,740,000.00	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,174,710.00)	(4,540,000.00)	108.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,174,710.00)	(4,540,000.00)	108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,144,847.92	6,970,137.92	-23.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,144,847.92	6,970,137.92	-23.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,144,847.92	6,970,137.92	-23.8%
2) Ending Balance, June 30 (E + F1e)			6,970,137.92	2,430,137.92	-65.1%
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	6,970,137.92	2,430,137.92	-65.1%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,880,429.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,880,429.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	200,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	200,000.00	-33.3%
TOTAL, REVENUES			3,180,429.00	200,000.00	-93.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	26,429.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			26,429.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,585.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,618.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,203.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,022,268.00	4,740,000.00	-5.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	146,239.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,168,507.00	4,740,000.00	-8.3%
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			5,355,139.00	4,740,000.00	-11.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	2,880,429.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	300,000.00	200,000.00	-33.3%
5) TOTAL, REVENUES			3,180,429.00	200,000.00	-93.7%
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		5,355,139.00	4,740,000.00	-11.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,355,139.00	4,740,000.00	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,174,710.00)	(4,540,000.00)	108.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,174,710.00)	(4,540,000.00)	108.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,144,847.92	6,970,137.92	-23.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,144,847.92	6,970,137.92	-23.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,144,847.92	6,970,137.92	-23.8%
2) Ending Balance, June 30 (E + F1e)			6,970,137.92	2,430,137.92	-65.1%
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	6,970,137.92	2,430,137.92	-65.1%
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
7710	State School Facilities Projects	6,970,137.92	2,430,137.92
Total, Restricted Balance		6,970,137.92	2,430,137.92

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	205,590.00	210,000.00	2.1%
5) TOTAL, REVENUES			205,590.00	210,000.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,893.00	7,500.00	8.8%
6) Capital Outlay		6000-6999	25,400.00	26,600.00	4.7%
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			32,293.00	34,100.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			173,297.00	175,900.00	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,297.00	175,900.00	1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	736,012.55	909,309.55	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			736,012.55	909,309.55	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			736,012.55	909,309.55	23.5%
2) Ending Balance, June 30 (E + F1e)			909,309.55	1,085,209.55	19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	88,091.38	83,591.38	-5.1%
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					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	
b) in Banks		9120	0.00	0.00	
c) in Revolving Cash Account		9130	0.00	0.00	
d) with Fiscal Agent/Trustee		9135	0.00	0.00	
e) Collections Awaiting Deposit		9140	0.00	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					
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	30,000.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	175,590.00	180,000.00	2.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			205,590.00	210,000.00	2.1%
TOTAL, REVENUES			205,590.00	210,000.00	2.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,500.00	2,500.00	-61.5%
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	393.00	5,000.00	1,172.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,893.00	7,500.00	8.8%
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	25,400.00	26,600.00	4.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,400.00	26,600.00	4.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			32,293.00	34,100.00	5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	205,590.00	210,000.00	2.1%
5) TOTAL, REVENUES			205,590.00	210,000.00	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		32,293.00	34,100.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,293.00	34,100.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			173,297.00	175,900.00	1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,297.00	175,900.00	1.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	736,012.55	909,309.55	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			736,012.55	909,309.55	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			736,012.55	909,309.55	23.5%
2) Ending Balance, June 30 (E + F1e)			909,309.55	1,085,209.55	19.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	821,218.17	1,001,618.17	22.0%
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	88,091.38	83,591.38	-5.1%
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	821,218.17	1,001,618.17
Total, Restricted Balance		821,218.17	1,001,618.17

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	21,977,238.00	0.00	-100.0%
5) TOTAL, REVENUES			21,977,238.00	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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,750,782.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,750,782.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,773,544.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,544.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,253,421.00	21,479,877.00	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,253,421.00	21,479,877.00	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,253,421.00	21,479,877.00	-11.4%
2) Ending Balance, June 30 (E + F1e)			21,479,877.00	21,479,877.00	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					
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	21,479,877.00	21,479,877.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	20,919,062.00	0.00	-100.0%
Unsecured Roll		8612	324,923.00	0.00	-100.0%
Prior Years' Taxes		8613	286,908.00	0.00	-100.0%
Supplemental Taxes		8614	279,010.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	167,335.00	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			21,977,238.00	0.00	-100.0%
TOTAL, REVENUES			21,977,238.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions					
Bond Redemptions		7433	11,763,529.00	0.00	-100.0%
Bond Interest and Other Service Charges					
Bond Interest and Other Service Charges		7434	12,987,253.00	0.00	-100.0%
Debt Service - Interest					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,750,782.00	0.00	-100.0%
TOTAL, EXPENDITURES			24,750,782.00	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,977,238.00	0.00	-100.0%
5) TOTAL, REVENUES			21,977,238.00	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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	24,750,782.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			24,750,782.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,773,544.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,544.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,253,421.00	21,479,877.00	-11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,253,421.00	21,479,877.00	-11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,253,421.00	21,479,877.00	-11.4%
2) Ending Balance, June 30 (E + F1e)			21,479,877.00	21,479,877.00	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					
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	21,479,877.00	21,479,877.00	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

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Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	51,000.00	51,000.00	0.0%
4) Other Local Revenue		8600-8799	8,180,617.00	8,170,000.00	-0.1%
5) TOTAL, REVENUES			8,231,617.00	8,221,000.00	-0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,827,756.00	1,768,255.00	-3.3%
2) Classified Salaries		2000-2999	2,071,315.00	2,196,231.00	6.0%
3) Employee Benefits		3000-3999	1,896,758.00	1,893,352.00	-0.2%
4) Books and Supplies		4000-4999	437,899.00	422,413.00	-3.5%
5) Services and Other Operating Expenses		5000-5999	1,663,493.00	1,654,576.00	-0.5%
6) Depreciation and Amortization		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, EXPENSES			7,897,221.00	7,934,827.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			334,396.00	286,173.00	-14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 NET POSITION (C + D4)			334,396.00	286,173.00	-14.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,550,443.80	4,884,839.80	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,550,443.80	4,884,839.80	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,550,443.80	4,884,839.80	7.3%
2) Ending Net Position, June 30 (E + F1e)			4,884,839.80	5,171,012.80	5.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,884,839.80	5,171,012.80	5.9%
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		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	51,000.00	51,000.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,000.00	51,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	7,980,617.00	7,970,000.00	-0.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,180,617.00	8,170,000.00	-0.1%
TOTAL, REVENUES			8,231,617.00	8,221,000.00	-0.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,660,902.00	1,603,777.00	-3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	166,854.00	164,478.00	-1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,827,756.00	1,768,255.00	-3.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,453,156.00	1,611,425.00	10.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	257,860.00	244,613.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	72,849.00	65,055.00	-10.7%
Clerical, Technical and Office Salaries		2400	287,450.00	275,138.00	-4.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,071,315.00	2,196,231.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	185,131.00	182,962.00	-1.2%
PERS		3201-3202	825,442.00	858,802.00	4.0%
OASDI/Medicare/Alternative		3301-3302	244,038.00	249,610.00	2.3%
Health and Welfare Benefits		3401-3402	569,447.00	526,580.00	-7.5%
Unemployment Insurance		3501-3502	1,873.00	1,913.00	2.1%
Workers' Compensation		3601-3602	70,827.00	73,485.00	3.8%
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			1,896,758.00	1,893,352.00	-0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,057.00	2,057.00	0.0%
Materials and Supplies		4300	180,163.00	180,789.00	0.3%
Noncapitalized Equipment		4400	171,679.00	155,567.00	-9.4%
Food		4700	84,000.00	84,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			437,899.00	422,413.00	-3.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,951.00	12,826.00	-8.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,615,054.00	1,615,550.00	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	33,588.00	25,545.00	-23.9%
Communications		5900	900.00	655.00	-27.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,663,493.00	1,654,576.00	-0.5%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			7,897,221.00	7,934,827.00	0.5%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
(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	51,000.00	51,000.00	0.0%
4) Other Local Revenue		8600-8799	8,180,617.00	8,170,000.00	-0.1%
5) TOTAL, REVENUES			8,231,617.00	8,221,000.00	-0.1%
B. EXPENSES (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		7,897,221.00	7,934,827.00	0.5%
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, EXPENSES			7,897,221.00	7,934,827.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			334,396.00	286,173.00	-14.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 NET POSITION (C + D4)			334,396.00	286,173.00	-14.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,550,443.80	4,884,839.80	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,550,443.80	4,884,839.80	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,550,443.80	4,884,839.80	7.3%
2) Ending Net Position, June 30 (E + F1e)			4,884,839.80	5,171,012.80	5.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,884,839.80	5,171,012.80	5.9%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFE 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	23,955.00	1,200.00	-95.0%
5) TOTAL, REVENUES			23,955.00	1,200.00	-95.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,000.00	5,000.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,955.00	(3,800.00)	-120.0%
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 NET POSITION (C + D4)			18,955.00	(3,800.00)	-120.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,603.21	44,558.21	74.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,603.21	44,558.21	74.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,603.21	44,558.21	74.0%
2) Ending Net Position, June 30 (E + F1e)			44,558.21	40,758.21	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	44,558.21	40,758.21	-8.5%
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		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,755.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,955.00	1,200.00	-95.0%
TOTAL, REVENUES			23,955.00	1,200.00	-95.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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					
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	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 EXPENSES			5,000.00	5,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,000.00	5,000.00	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					
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 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			0.00	0.00	0.0%
(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	23,955.00	1,200.00	-95.0%
5) TOTAL, REVENUES			23,955.00	1,200.00	-95.0%
B. EXPENSES (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		5,000.00	5,000.00	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, EXPENSES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,955.00	(3,800.00)	-120.0%
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 NET POSITION (C + D4)			18,955.00	(3,800.00)	-120.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	25,603.21	44,558.21	74.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,603.21	44,558.21	74.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			25,603.21	44,558.21	74.0%
2) Ending Net Position, June 30 (E + F1e)			44,558.21	40,758.21	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	44,558.21	40,758.21	-8.5%

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

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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)	5,706.56	5,705.56	5,760.98	5,754.83	5,759.58	5,759.58
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)	5,706.56	5,705.56	5,760.98	5,754.83	5,759.58	5,759.58
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)	5,706.56	5,705.56	5,760.98	5,754.83	5,759.58	5,759.58
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

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			6,462,247.00	10,497,736.00	13,237,012.00	21,493,933.00	14,656,106.00	9,572,758.00	27,340,311.00	18,743,654.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		418,319.00	418,319.00	1,038,253.00	752,975.00	752,975.00	1,038,253.00	752,975.00	752,975.00
Property Taxes	8020-8079		491,734.00	2,034,477.00	(71,758.00)	(84.00)	772,168.00	23,305,879.00	5,521,447.00	2,472,440.00
Miscellaneous Funds	8080-8099					0.00	0.00			
Federal Revenue	8100-8299					101,943.00	37,889.00			
Other State Revenue	8300-8599		93,899.00	333,307.00	777,044.00	519,676.00	924,015.00	1,011,704.00	598,592.00	627,165.00
Other Local Revenue	8600-8799		17,865.00	41,014.00	969,009.00	(3,377.00)	528,498.00	859,580.00	228,146.00	394,695.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,021,817.00	2,827,117.00	2,712,548.00	1,371,133.00	3,015,545.00	26,215,416.00	7,101,160.00	4,247,275.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		400,000.00	3,645,086.00	3,645,086.00	3,645,086.00	3,645,086.00	3,645,086.00	3,645,086.00	3,645,086.00
Classified Salaries	2000-2999		600,000.00	725,000.00	1,531,070.00	1,531,070.00	1,531,070.00	1,531,070.00	1,531,070.00	1,531,070.00
Employee Benefits	3000-3999		250,000.00	1,000,000.00	1,865,413.00	1,865,413.00	1,865,413.00	1,865,413.00	1,865,413.00	1,865,413.00
Books and Supplies	4000-4999		222,455.00	222,455.00	222,455.00	222,455.00	222,455.00	222,455.00	222,455.00	222,455.00
Services	5000-5999		444,208.00	703,196.00	1,264,139.00	1,180,965.00	1,027,775.00	1,365,444.00	1,375,066.00	750,768.00
Capital Outlay	6000-6999				125,000.00				125,000.00	
Other Outgo	7000-7499		41.00	41.00	74.00	285.00	58,953.00	74.00	7,170.00	26,321.00
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			1,916,704.00	6,295,778.00	8,653,237.00	8,445,274.00	8,350,752.00	8,629,542.00	8,771,260.00	8,041,113.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199								(7,500,000.00)	
Accounts Receivable	9200-9299		430,376.00	4,707,937.00	515,070.00	196,745.00	69,610.00	83,961.00	400,000.00	51,101.00
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	430,376.00	4,707,937.00	515,070.00	196,745.00	69,610.00	83,961.00	(7,100,000.00)	51,101.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		(4,500,000.00)	(1,500,000.00)	1,317,460.00	(39,569.00)	(182,249.00)	(97,718.00)	(173,443.00)	180,917.00
Due To Other Funds	9610									
Current Loans	9640				(15,000,000.00)					
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(4,500,000.00)	(1,500,000.00)	(13,682,540.00)	(39,569.00)	(182,249.00)	(97,718.00)	(173,443.00)	180,917.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	4,930,376.00	6,207,937.00	14,197,610.00	236,314.00	251,859.00	181,679.00	(6,926,557.00)	(129,816.00)
E. NET INCREASE/DECREASE (B - C + D)			4,035,489.00	2,739,276.00	8,256,921.00	(6,837,827.00)	(5,083,348.00)	17,767,553.00	(8,596,657.00)	(3,923,654.00)
F. ENDING CASH (A + E)			10,497,736.00	13,237,012.00	21,493,933.00	14,656,106.00	9,572,758.00	27,340,311.00	18,743,654.00	14,820,000.00
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		14,820,000.00	12,283,561.00	25,926,362.00	18,556,824.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,038,253.00	752,975.00	752,975.00	1,038,253.00	0.00		9,507,500.00	9,507,500.00
Property Taxes	8020-8079	212,061.00	18,974,204.00	5,842,866.00				59,555,434.00	59,555,434.00
Miscellaneous Funds	8080-8099				0.00	0.00		0.00	0.00
Federal Revenue	8100-8299				312,472.00	1,703,801.00		2,156,105.00	2,156,105.00
Other State Revenue	8300-8599	528,227.00	899,376.00	880,489.00	801,412.00	4,948,380.00		12,943,286.00	12,943,286.00
Other Local Revenue	8600-8799	955,433.00	562,351.00	624,459.00	5,311,781.00	6,001,985.00		16,491,439.00	16,491,439.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,733,974.00	21,188,906.00	8,100,789.00	7,463,918.00	12,654,166.00	0.00	100,653,764.00	100,653,764.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,645,086.00	3,645,086.00	3,645,086.00	3,645,089.00	0.00		40,495,949.00	40,495,949.00
Classified Salaries	2000-2999	1,531,070.00	1,531,070.00	1,531,070.00	1,531,070.00	1,531,074.00		18,166,774.00	18,166,774.00
Employee Benefits	3000-3999	1,865,413.00	1,865,413.00	1,865,413.00	1,865,413.00	8,265,413.00	0.00	28,169,543.00	28,169,543.00
Books and Supplies	4000-4999	222,455.00	222,455.00	222,455.00	222,455.00	222,449.00		2,891,909.00	2,891,909.00
Services	5000-5999	623,616.00	1,470,946.00	1,013,670.00	889,347.00	889,346.00		12,998,486.00	12,998,486.00
Capital Outlay	6000-6999							250,000.00	250,000.00
Other Outgo	7000-7499	(91.00)	(91.00)	(91.00)	28,159.00	261,655.00		382,500.00	382,500.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		7,887,549.00	8,734,879.00	8,277,603.00	8,181,533.00	11,169,937.00	0.00	103,355,161.00	103,355,161.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			(7,935,000.00)	15,435,000.00			0.00	
Accounts Receivable	9200-9299	2,519,818.00	232,681.00	(122,240.00)	3,000,000.00	(9,654,166.00)		2,430,893.00	
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		2,519,818.00	232,681.00	(8,057,240.00)	18,435,000.00	(9,654,166.00)	0.00	2,430,893.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(97,318.00)	(956,093.00)	(864,516.00)	1,976,037.00	(8,169,937.00)		(13,106,429.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640				15,000,000.00			0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(97,318.00)	(956,093.00)	(864,516.00)	16,976,037.00	(8,169,937.00)	0.00	(13,106,429.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,617,136.00	1,188,774.00	(7,192,724.00)	1,458,963.00	(1,484,229.00)	0.00	15,537,322.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,536,439.00)	13,642,801.00	(7,369,538.00)	741,348.00	0.00	0.00	12,835,925.00	(2,701,397.00)
F. ENDING CASH (A + E)		12,283,561.00	25,926,362.00	18,556,824.00	19,298,172.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,298,172.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	42,263,378.00	301	1,643.00	303	42,261,735.00	305	0.00		307	42,261,735.00	309
2000 - Classified Salaries	17,447,691.00	311	39,696.00	313	17,407,995.00	315	0.00		317	17,407,995.00	319
3000 - Employee Benefits	27,516,541.58	321	42,768.00	323	27,473,773.58	325	0.00		327	27,473,773.58	329
4000 - Books, Supplies Equip Replace. (6500)	4,148,556.46	331	0.00	333	4,148,556.46	335	395,639.00		337	3,752,917.46	339
5000 - Services . . . & 7300 - Indirect Costs	16,438,716.01	341	28,019.00	343	16,410,697.01	345	3,061,941.49		347	13,348,755.52	349
TOTAL					107,702,757.05	365			TOTAL	104,245,176.56	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	34,238,749.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,995,541.00	380
3. STRS.	3101 & 3102	10,096,503.00	382
4. PERS.	3201 & 3202	1,895,908.92	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,033,769.66	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,566,322.00	385
7. Unemployment Insurance.	3501 & 3502	20,303.58	390
8. Workers' Compensation Insurance.	3601 & 3602	772,863.81	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).		60,619,960.97	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		5,367.00	
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.		60,614,593.97	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.		58.15%	
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)	58.15%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	104,245,176.56
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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

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	40,495,949.00	301	0.00	303	40,495,949.00	305	0.00		307	40,495,949.00	309
2000 - Classified Salaries	18,166,774.00	311	39,457.00	313	18,127,317.00	315	0.00		317	18,127,317.00	319
3000 - Employee Benefits	28,169,543.00	321	42,498.00	323	28,127,045.00	325	0.00		327	28,127,045.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,891,909.00	331	0.00	333	2,891,909.00	335	1,075,000.00		337	1,816,909.00	339
5000 - Services . . & 7300 - Indirect Costs	12,923,486.00	341	0.00	343	12,923,486.00	345	3,413,484.00		347	9,510,002.00	349
TOTAL					102,565,706.00	365	TOTAL		98,077,222.00	369	

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

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

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

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

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	60,904,512.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	1.00	
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.	60,904,511.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	62.10%	
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)	62.10%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	98,077,222.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	166,313,965.00		166,313,965.00	49,745,052.00	0.00	216,059,017.00	10,350,732.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	88,117.00		88,117.00		36,746.00	51,371.00	36,746.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	74,745,808.00		74,745,808.00		10,000,000.00	64,745,808.00	4,145,597.00
Net Pension Liability	73,542,849.00		73,542,849.00	25,000,000.00		98,542,849.00	14,533,075.00
Total/Net OPEB Liability	2,442,056.00		2,442,056.00		186,752.00	2,255,304.00	
Compensated Absences Payable	361,123.00		361,123.00		25,000.00	336,123.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	317,493,918.00	0.00	317,493,918.00	74,745,052.00	10,248,498.00	381,990,472.00	29,066,150.00
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	4,349,128.00		4,349,128.00	100,000.00		4,449,128.00	
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	4,349,128.00	0.00	4,349,128.00	100,000.00	0.00	4,449,128.00	0.00

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Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	108,803,164.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,416,942.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	505,775.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	563,000.00
4. Other Transfers Out	All	9200	7200-7299	89,814.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	62,265.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				1,220,854.00
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C-10, plus lines D1 and D2)				98,165,368.05
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)				5,705.56
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,205.21
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.)		91,530,990.55	16,155.80	
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)		91,530,990.55	16,155.80	
B. Required effort (Line A.2 times 90%)		82,377,891.50	14,540.22	
C. Current year expenditures (Line I.E and Line II.B)		98,165,368.05	17,205.21	
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) 4,052,091.01
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 83,153,606.57

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,698,187.77
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,166,063.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	44,500.00
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)	531,831.91
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)	6,440,582.68
9. Carry-Forward Adjustment (Part IV, Line F)	910,266.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,350,849.28
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	68,340,309.59
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,277,791.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,787,927.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	598,271.00
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)	3,073,883.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	190,826.01
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)	10,388,741.09
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)	625,000.00
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)	1,635,427.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	100,918,176.37
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.38%
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)	7.28%

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)	6,440,582.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.48%) times Part III, Line B19); zero if negative	910,266.61
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.48%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.24%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	910,266.61
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
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)	910,266.61

Approved indirect cost rate: 5.48%
Highest rate used in any program: 5.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	145,370.00	7,601.00	5.23%
01	3310	8,596,842.00	37,487.00	0.44%
01	3311	145,242.00	2,043.00	1.41%
01	3312	20,102.00	1,053.00	5.24%
01	3315	286,997.00	1,492.00	0.52%
01	4035	45,964.00	2,284.00	4.97%
01	6500	16,400,568.04	120,825.00	0.74%
13	5310	1,630,987.00	75,000.00	4.60%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,967,220.62	5.00	931,779.87	3,899,005.49
2. State Lottery Revenue	8560	1,054,368.00		474,609.00	1,528,977.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		4,021,588.62	5.00	1,406,388.87	5,427,982.49
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	150,168.00		245,471.00	395,639.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	765,256.62			765,256.62
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			207,081.87	207,081.87
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		915,424.62	0.00	452,552.87	1,367,977.49
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	3,106,164.00	5.00	953,836.00	4,060,005.00
D. COMMENTS:					
Online access for instructional materials are coded as service in the 5800 objects.					

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.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(75,000.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	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	75,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	75,000.00	(75,000.00)	0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(75,000.00)				
Other Sources/Uses Detail					0.00	0.00		
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	0.00	75,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

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

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	0.00	0.00	75,000.00	(75,000.00)	0.00	0.00		

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):	5,755	
District's ADA Standard Percentage Level:	1.0%	

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	5,594	6,080		
Charter School				
Total ADA	5,594	6,080	N/A	Met
Second Prior Year (2023-24)				
District Regular	5,850	5,840		
Charter School				
Total ADA	5,850	5,840	0.2%	Met
First Prior Year (2024-25)				
District Regular	5,706	5,761		
Charter School		0		
Total ADA	5,706	5,761	N/A	Met
Budget Year (2025-26)				
District Regular	5,760			
Charter School	0			
Total ADA	5,760			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2022-23)				
District Regular	5,895	5,895		
Charter School				
Total Enrollment	5,895	5,895	0.0%	Met
Second Prior Year (2023-24)				
District Regular	5,925	5,925		
Charter School				
Total Enrollment	5,925	5,925	0.0%	Met
First Prior Year (2024-25)				
District Regular	5,850	5,895		
Charter School				
Total Enrollment	5,850	5,895	N/A	Met
Budget Year (2025-26)				
District Regular	5,948			
Charter School				
Total Enrollment	5,948			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	5,617	5,895	
Charter School		0	
Total ADA/Enrollment	5,617	5,895	95.3%
Second Prior Year (2023-24)			
District Regular	5,673	5,925	
Charter School	0		
Total ADA/Enrollment	5,673	5,925	95.7%
First Prior Year (2024-25)			
District Regular	5,707	5,895	
Charter School			
Total ADA/Enrollment	5,707	5,895	96.8%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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	5,755	5,948		
Charter School	0			
Total ADA/Enrollment	5,755	5,948	96.8%	Not Met
1st Subsequent Year (2026-27)				
District Regular	5,713	5,900		
Charter School				
Total ADA/Enrollment	5,713	5,900	96.8%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	5,650	5,834		
Charter School				
Total ADA/Enrollment	5,650	5,834	96.8%	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)

Using the past year's ratio because we have been working on improving our attendance.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	5,760.98	5,759.58	5,759.58	5,726.02
b. Prior Year ADA (Funded)		5,760.98	5,759.58	5,759.58
c. Difference (Step 1a minus Step 1b)		(1.40)	0.00	(33.56)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.02%)	0.00%	(.58%)
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		67,191,010.00	69,062,934.00	71,140,786.00
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)				
		(.02%)	0.00%	(.58%)
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.02% to 0.98%	-1.00% to 1.00%	-1.58% to 0.42%

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)	59,555,434.00	59,555,434.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	67,191,010.00	69,062,934.00		
District's Projected Change in LCFF Revenue:		2.79%	(100.00%)	0.00%
LCFF Revenue Standard		-1.02% to 0.98%	-1.00% to 1.00%	-1.58% to 0.42%
Status:		Not Met	Not Met	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)

The funded LCFF varies by standard used from current year to prior year to 3-year average.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2022-23)	46,905,541.73	53,219,577.76	88.1%	
Second Prior Year (2023-24)	48,728,436.72	56,080,459.14	86.9%	
First Prior Year (2024-25)	50,886,425.00	59,006,835.39	86.2%	
	Historical Average Ratio:		87.1%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		84.1% to 90.1%	84.1% to 90.1%	84.1% to 90.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		Status
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures		
Budget Year (2025-26)	49,915,510.00	57,478,677.00	86.8%		Met
1st Subsequent Year (2026-27)	46,867,895.00	54,661,976.00	85.7%		Met
2nd Subsequent Year (2027-28)	48,411,174.00	56,426,293.00	85.8%		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):	(.02%)	0.00%	(.58%)
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.02% to 9.98%	-10.00% to 10.00%	-10.58% to 9.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.02% to 4.98%	-5.00% to 5.00%	-5.58% to 4.42%

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)	2,070,055.00		
Budget Year (2025-26)	2,156,105.00	4.16%	No
1st Subsequent Year (2026-27)	2,156,105.00	0.00%	No
2nd Subsequent Year (2027-28)	2,156,105.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2024-25)	12,112,948.00		
Budget Year (2025-26)	12,943,286.00	6.85%	Yes
1st Subsequent Year (2026-27)	13,159,926.00	1.67%	No
2nd Subsequent Year (2027-28)	13,379,052.00	1.67%	No

Explanation:
(required if Yes)

We are spending a higher percentage of a reimbursed state grant in 2025-26 than in 2024-25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2024-25)	19,922,351.00		
Budget Year (2025-26)	16,491,439.00	(17.22%)	Yes
1st Subsequent Year (2026-27)	16,491,439.00	0.00%	No
2nd Subsequent Year (2027-28)	16,491,439.00	0.00%	No

Explanation:
(required if Yes)

We receive funds from donations from many sources. At the beginning of the year, we do not know the extent, so we do not budget them.

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

First Prior Year (2024-25)	4,148,556.46		
Budget Year (2025-26)	2,891,909.00	(30.29%)	Yes
1st Subsequent Year (2026-27)	2,978,088.00	2.98%	No
2nd Subsequent Year (2027-28)	3,060,581.00	2.77%	No

Explanation:
(required if Yes)

Much of the donations mentioned in local revenues are for supplies, so this is a corresponding decrease.

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

First Prior Year (2024-25)	16,513,716.01		
Budget Year (2025-26)	12,998,486.00	(21.29%)	Yes
1st Subsequent Year (2026-27)	13,385,841.00	2.98%	No
2nd Subsequent Year (2027-28)	13,756,629.00	2.77%	No

Explanation:
(required if Yes)

Much of the donations mentioned in local revenues are for services, so this is a corresponding decrease.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2024-25)	34,105,354.00		
Budget Year (2025-26)	31,590,830.00	(7.37%)	Met
1st Subsequent Year (2026-27)	31,807,470.00	.69%	Met
2nd Subsequent Year (2027-28)	32,026,596.00	.69%	Met

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

First Prior Year (2024-25)	20,662,272.47		
Budget Year (2025-26)	15,890,395.00	(23.09%)	Not Met
1st Subsequent Year (2026-27)	16,363,929.00	2.98%	Met
2nd Subsequent Year (2027-28)	16,817,210.00	2.77%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

Explanation:
Other Local Revenue
(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)

Much of the donations mentioned in local revenues are for supplies, so this is a corresponding decrease.

Explanation:

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

Much of the donations mentioned in local revenues are for services, so this is a corresponding decrease.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? 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)	99,715,121.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required	Budgeted Contribution ¹	
		Minimum Contribution	to the Ongoing and Major	Status
		(Line 2c times 3%)	Maintenance Account	
c. Net Budgeted Expenditures and Other Financing Uses	99,715,121.00	2,991,453.63	3,264,731.00	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:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	5,440,158.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,288,748.77	11,455,950.42	866,706.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	10,288,748.77	11,455,950.42	6,306,864.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	99,134,377.53	100,919,786.18	108,803,164.05
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)	99,134,377.53	100,919,786.18	108,803,164.05
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.4%	11.4%	5.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	3.8%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	182,453.81	53,219,577.76	N/A	Met
Second Prior Year (2023-24)	1,157,070.21	56,080,459.14	N/A	Met
First Prior Year (2024-25)	(5,130,790.39)	59,006,835.39	8.7%	Not Met
Budget Year (2025-26) (Information only)	(2,118,832.00)	57,478,677.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2022-23)	7,743,975.85	10,127,863.55	N/A	Met
Second Prior Year (2023-24)	8,773,224.81	10,317,661.18	N/A	Met
First Prior Year (2024-25)	8,217,561.00	11,467,654.39	N/A	Met
Budget Year (2025-26) (Information only)	6,336,864.00			

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

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	19,298,172.00	Met

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

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

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

Explanation:

(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,755	5,760	5,726
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

	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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

All other data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	103,355,161.00	101,555,938.00	104,267,047.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	103,355,161.00	101,555,938.00	104,267,047.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,100,654.83	3,046,678.14	3,128,011.41
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	3,100,654.83	3,046,678.14	3,128,011.41

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,134,206.00	5,101,477.00	5,213,352.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	53,826.00	478,870.00	1,204,525.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,188,032.00	5,580,347.00	6,417,877.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.05%	5.49%	6.16%
District's Reserve Standard (Section 10B, Line 7):	3,100,654.83	3,046,678.14	3,128,011.41
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?

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?

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?

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)?

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)	(21,137,912.00)			
Budget Year (2025-26)	(21,381,797.00)	243,885.00	1.2%	Met
1st Subsequent Year (2026-27)	(22,775,623.00)	1,393,826.00	6.5%	Met
2nd Subsequent Year (2027-28)	(23,503,289.00)	727,666.00	3.2%	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)	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

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	21	21.0-8951	51.0-7438, 7439	50,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				50,000,000

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			
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2 For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability

2,442,056.00

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

2,442,056.00

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?

Actuarial

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

6/30/2022

5. OPEB Contributions

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

	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	138,050.00	138,050.00	138,050.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	21,913.00	21,913.00	21,913.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	16.00	16.00	16.00

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

No

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

--

3 Self-Insurance Liabilities

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

4 Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	332	324	293	293

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

MBUTA 2025-26 contract is unsettled.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:	
2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?	
If Yes, date of Superintendent and CBO certification:	
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?	
If Yes, date of budget revision board adoption:	
4. Period covered by the agreement: Begin Date:	End Date:

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
5. Salary settlement:			
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year			

or

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

427,656		
Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

7. Amount included for any tentative salary schedule increases

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

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

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

5,928,483	6,343,477	6,787,520
80.0%	80.0%	80.0%
11.0%	7.0%	7.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
 If Yes, amount of new costs included in the budget and MYPs
 If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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	281	305	305	305

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

CSEA Contract is unsettled.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:		End Date:	
-------------	--	-----------	--

5. Salary settlement:

Budget Year (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)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--

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

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Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	211,712		
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,577,933	2,758,388	2,951,475
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	11.0%	7.0%	7.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

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

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

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	22	23	23	23

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Management and confidential are given the same as MBUTA after contracts settled.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

64,302

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	605,428	647,808	693,155
	80.0%	80.0%	80.0%
	11.0%	7.0%	7.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes
Jun 20, 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.

<p>A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	No
<p>A2. Is the system of personnel position control independent from the payroll system?</p>	No
<p>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)</p>	No
<p>A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	No
<p>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?</p>	No
<p>A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	No
<p>A7. Is the district's financial system independent of the county office system?</p>	No
<p>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)</p>	No
<p>A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?</p>	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