

**2024-25 Estimated Actuals with 2023-24 Unaudited Actuals Beginning Balances**

**GENERAL FUND 01 - DETAILS - BY RESOURCE**

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED		
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356	5811 REAP 0000
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,397	-	2,022	32,085
8300-8599 - State	-	8,311	16,168	-	-	50,000	-	-
8600-8799 - Local	94,642	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>94,642</b>	<b>8,311</b>	<b>16,168</b>	<b>16,405</b>	<b>1,397</b>	<b>50,000</b>	<b>2,022</b>	<b>32,085</b>
1000-Certificated Salaries	47,716	-	875	12,284	-	2,520	600	-
2000-Classified Salaries	-	-	-	-	-	-	-	24,809
3000-Benefits	5,432	-	196	2,758	-	84	77	5,894
4000-Books & Supplies	100	1,152	-	-	-	735	-	-
5000-Service&Operating	238,249	10,874	1,000	659	1,397	24,700	1,270	-
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	30,000	2,825	-	-	-	-	-	-
7300-Indirects	-	-	-	705	-	1,260	75	1,381
<b>TOTAL EXPENDITURES</b>	<b>321,498</b>	<b>14,851</b>	<b>2,071</b>	<b>16,405</b>	<b>1,397</b>	<b>29,299</b>	<b>2,022</b>	<b>32,085</b>
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	226,856	-	-	-	-	-	-	-
<b>TOTAL OTHER</b>	<b>226,856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET INCR/DECR TO FUND BALANCE	-	(6,540)	14,097	-	-	20,701	0	-
ACTUAL BEG. FUND BALANCE	-	6,540	25,849	-	-	-	-	-
END FUND BALANCE	-	-	39,946	-	-	20,701	0	-

2024-25 Estimated Actuals with 2023-24 Unaudited Actuals Beginning Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	RESTRICTED							UNRESTRICTED	
	6300 Lottery 20 3000	6762 Art & Music 0000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	7810 Lit Screen PD 2,025.00	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	22,924	27,400
8100-8299 - Federal	-	-	-	-	-	-	-	-	-
8300-8599 - State	8,706	-	14,025	-	78,096	1,037	-	-	-
8600-8799 - Local	-	-	-	-	-	-	53,988	-	-
<b>TOTAL REVENUE</b>	<b>8,706</b>	<b>-</b>	<b>14,025</b>	<b>-</b>	<b>78,096</b>	<b>1,037</b>	<b>53,988</b>	<b>22,924</b>	<b>27,400</b>
1000-Certificated Salaries	-	-	11,751	-	-	-	34,282	16,116	19,950
2000-Classified Salaries	-	-	-	-	-	-	-	-	-
3000-Benefits	-	-	2,638	-	78,096	-	6,980	6,808	4,479
4000-Books & Supplies	5,750	-	-	-	-	-	7,799	-	524
5000-Service&Operating	2,500	-	2,377	-	-	1,037	18,174	-	2,447
6000-Capital Outlay	-	65,572	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>8,250</b>	<b>65,572</b>	<b>16,766</b>	<b>-</b>	<b>78,096</b>	<b>1,037</b>	<b>67,234</b>	<b>22,924</b>	<b>27,400</b>
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET INCR/DECR TO FUND BALANCE	456	(65,572)	(2,741)	-	-	-	(13,246)	-	-
ACTUAL BEG. FUND BALANCE	60,497	65,572	2,741	212	-	-	35,864	-	-
END FUND BALANCE	60,953	-	-	212	-	-	22,618	-	-

2024-25 Estimated Actuals with 2023-24 Unaudited Actuals Beginning Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	UNRESTRICTED						FUND TOTALS			
	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 Lottery 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
8000-8099 - LCFF/Prop. Tax	1,316,784	-	-	-	-	-	1,367,108	-	1,367,108	1,367,108
8100-8299 - Federal	822	-	-	-	-	-	52,731	51,909	822	52,731
8300-8599 - State	4,679	-	-	-	-	20,278	201,300	176,343	24,957	201,300
8600-8799 - Local	46,000	-	51,579	-	-	-	246,209	148,630	97,579	246,209
<b>TOTAL REVENUE</b>	<b>1,368,284</b>	<b>-</b>	<b>51,579</b>	<b>-</b>	<b>-</b>	<b>20,278</b>	<b>1,867,347</b>	<b>376,882</b>	<b>1,490,465</b>	<b>1,867,347</b>
1000-Certificated Salaries	691,213	-	30,932	-	-	-	868,238	110,027	758,211	868,238
2000-Classified Salaries	219,807	-	-	-	-	-	244,616	24,809	219,807	244,616
3000-Benefits	346,622	-	7,910	-	-	-	467,975	102,156	365,819	467,975
4000-Books & Supplies	4,253	26	-	573	-	5,350	26,262	15,536	10,725	26,262
5000-Service&Operating	277,652	13,974	12,737	1,050	-	9,050	619,148	302,237	316,911	619,148
6000-Capital Outlay	-	-	-	-	-	-	65,572	65,572	-	65,572
7100-7200-Other out go	165	-	-	-	-	-	32,990	32,825	165	32,990
7300-Indirects	(3,421)	-	-	-	-	-	-	3,421	(3,421)	-
<b>TOTAL EXPENDITURES</b>	<b>1,536,291</b>	<b>14,000</b>	<b>51,579</b>	<b>1,623</b>	<b>-</b>	<b>14,400</b>	<b>2,324,800</b>	<b>656,584</b>	<b>1,668,217</b>	<b>2,324,800</b>
OTHER SOURCES:										
89XX TRANS IN	63,852	-	-	-	-	-	63,852	-	63,852	63,852
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	(14,000)	14,000	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(226,856)	-	-	-	-	-	-	226,856	(226,856)	-
<b>TOTAL OTHER</b>	<b>(177,004)</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,852</b>	<b>226,856</b>	<b>(163,004)</b>	<b>63,852</b>
NET INCR/DECR TO FUND BALANCE	(345,010)	-	-	(1,623)	-	5,878	(393,602)	(52,846)	(340,755)	(393,602)
ACTUAL BEG. FUND BALANCE	738,398	-	-	4,179	8,318	102,501	1,050,672	197,275	853,397	1,050,672
END FUND BALANCE	393,388	-	-	2,557	8,318	108,379	657,070	144,429	512,641	657,070

**2024-25 Estimated Actuals with 2023-24 Unaudited Actuals Beginning Balances**

	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57				TOTAL ALL FUNDS
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,367,108								\$ 1,367,108
8100-8299 - Federal	\$ 52,731								\$ 52,731
8300-8599 - State	\$ 201,300								\$ 201,300
8600-8799 - Local	\$ 246,209	\$ 18,000	\$ 1,573	\$ 27,500	\$ 54,182			\$ 54,182	\$ 347,464
<b>TOTAL REVENUE</b>	<b>\$ 1,867,347</b>	<b>\$ 18,000</b>	<b>\$ 1,573</b>	<b>\$ 27,500</b>	<b>\$ 54,182</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,182</b>	<b>\$ 1,941,102</b>
1000-Certificated Salaries	\$ 868,238								\$ 868,238
2000-Classified Salaries	\$ 244,616								\$ 244,616
3000-Benefits	\$ 467,975								\$ 467,975
4000-Books & Supplies	\$ 26,262								\$ 26,262
5000-Service&Operating	\$ 619,148		\$ 1,583	\$ 86,721				\$ -	\$ 707,452
6000-Capital Outlay	\$ 65,572			\$ 1,264,247					\$ 1,329,819
7100-7200-Other out go	\$ 32,990								\$ 32,990
7300-Indirects	\$ -								\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,324,800</b>	<b>\$ -</b>	<b>\$ 1,583</b>	<b>\$ 1,350,968</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 3,677,351</b>
OTHER SOURCES:									
89XX TRANS IN	\$ 63,852								\$ 63,852
76XX TRANS OUT	\$ -				\$ (63,852)			\$ (63,852)	\$ (63,852)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
<b>TOTAL OTHER</b>	<b>\$ 63,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (63,852)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (63,852)</b>	<b>\$ -</b>
NET INCR/DECR TO FUND BALANCE	\$ (393,602)	\$ 18,000	\$ (10)	\$ (1,323,468)	\$ (9,670)	\$ -	\$ -	\$ (9,670)	\$ (1,708,749)
ACTUAL BEG. FUND BALANCE	\$ 1,050,672	\$ 400,319	\$ 14	\$ 1,454,550	\$ 50,295	\$ 277,596	\$ 764,763	\$ 1,044,600	\$ 2,765,170
END FUND BALANCE	\$ 657,070	\$ 418,319	\$ 4	\$ 131,081	\$ 40,625	\$ 277,596	\$ 764,763	\$ 1,082,984	\$ 2,289,458
	FUND 17 - REU	\$ 116,240							
	FUND 17 - UNREST.	\$ 302,079							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 116,240.02								

**2025-26 Preliminary Adopted Budget with 2024-25 Estimated Actuals Ending Balances**

**GENERAL FUND 01 - DETAILS - BY RESOURCE**

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,449	-	2,022
8300-8599 - State	-	8,311	16,168	-	-	50,000	-
8600-8799 - Local	93,577	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>93,577</b>	<b>8,311</b>	<b>16,168</b>	<b>16,405</b>	<b>1,449</b>	<b>50,000</b>	<b>2,022</b>
1000-Certificated Salaries	35,427	-	-	12,523	-	43,251	600
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	7,953	-	-	2,811	-	1,449	77
4000-Books & Supplies	-	-	-	-	-	-	-
5000-Service&Operating	171,000	5,782	-	-	1,449	24,300	1,213
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	2,529	-	-	-	-	-
7300-Indirects	-	-	-	1,071	-	1,701	132
<b>TOTAL EXPENDITURES</b>	<b>214,380</b>	<b>8,311</b>	<b>-</b>	<b>16,405</b>	<b>1,449</b>	<b>70,701</b>	<b>2,022</b>
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	120,803	-	-	-	-	-	-
TOTAL OTHER	120,803	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	16,168	-	-	(20,701)	-
BEG. FUND BALANCE	-	-	39,946	-	-	20,701	-
END FUND BALANCE	-	-	56,114	-	-	-	-

2025-26 Preliminary Adopted Budget with 2024-25 Estimated Actuals Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESTRICTED							
RESOURCE #	5811	6053	6300	6762	6770	7311	7690
NAME	REAP	UPK	Lottery 20	Art & Music	Prop 28 AMS	Class BG	STRS behalf
MANAGEMENT #	0000	0000	3000	0000	0000	0000	0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	33,243	-	-	-	-	-	-
8300-8599 - State	-	15,401	8,981	-	14,025	-	82,223
8600-8799 - Local	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>33,243</b>	<b>15,401</b>	<b>8,981</b>	<b>-</b>	<b>14,025</b>	<b>-</b>	<b>82,223</b>
1000-Certificated Salaries	-	-	-	-	10,896	-	-
2000-Classified Salaries	24,667	14,059	-	-	-	-	-
3000-Benefits	6,401	1,342	-	-	2,446	-	82,223
4000-Books & Supplies	-	-	65,750	-	-	-	-
5000-Service&Operating	-	-	-	-	683	-	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	2,175	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>33,243</b>	<b>15,400.94</b>	<b>65,750</b>	<b>-</b>	<b>14,025</b>	<b>-</b>	<b>82,223</b>
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(56,769)	-	-	-	-
BEG. FUND BALANCE	-	-	60,953	-	-	212	-
END FUND BALANCE	-	-	4,184	-	-	212	-

2025-26 Preliminary Adopted Budget with 2024-25 Estimated Actuals Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	RESTRICTED		UNRESTRICTED				
	7810 Literacy Screen PD 2025	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	21,570	27,014	1,355,279	-	-
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	-	-	-	-	3,921	-	-
8600-8799 - Local	-	60,431	-	-	22,500	-	51,579
<b>TOTAL REVENUE</b>	-	<b>60,431</b>	<b>21,570</b>	<b>27,014</b>	<b>1,381,700</b>	-	<b>51,579</b>
1000-Certificated Salaries	-	26,126.60	14,991	16,345	631,847	-	12,223
2000-Classified Salaries	-	-	-	-	194,006	-	-
3000-Benefits	-	5,865	6,579	3,669	325,169	-	2,213
4000-Books & Supplies	-	6,300	-	2,000	3,500	-	-
5000-Service&Operating	-	15,896	-	5,000	180,455	20,000	23,700
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	(5,079)	-	-
<b>TOTAL EXPENDITURES</b>	-	<b>54,188</b>	<b>21,570</b>	<b>27,014</b>	<b>1,329,898</b>	<b>20,000</b>	<b>38,136</b>
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	33,633	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	(20,000)	20,000	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	(120,803)	-	-
TOTAL OTHER	-	-	-	-	(107,170)	20,000	-
NET INCR/DECR TO FUND BALANCE	-	6,243	-	-	(55,369)	-	13,443
BEG. FUND BALANCE	-	22,618	-	-	393,388	-	-
END FUND BALANCE	-	28,861	-	-	338,019	-	13,443

2025-26 Preliminary Adopted Budget with 2024-25 Estimated Actuals Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED			FUND TOTALS			
	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 Lottery 3000	FUND TOTAL	Restricted TOTAL	Unrestricted TOTAL	FUND TOTAL
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	1,403,863	-	1,403,863	1,403,863
8100-8299 - Federal	-	-	-	53,119	53,119	-	53,119
8300-8599 - State	-	-	20,919	219,949	195,109	24,840	219,949
8600-8799 - Local	-	-	-	228,087	154,008	74,079	228,087
<b>TOTAL REVENUE</b>	-	-	<b>20,919</b>	<b>1,905,018</b>	<b>402,236</b>	<b>1,502,782</b>	<b>1,905,018</b>
1000-Certificated Salaries	-	-	58,708	862,938	128,824	734,114	862,938
2000-Classified Salaries	-	-	-	232,732	38,726	194,006	232,732
3000-Benefits	-	-	32,379	480,577	110,568	370,009	480,577
4000-Books & Supplies	-	-	5,250	82,800	72,050	10,750	82,800
5000-Service&Operating	-	-	7,420	456,898	220,323	236,575	456,898
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	2,529	2,529	-	2,529
7300-Indirects	-	-	-	-	5,079	(5,079)	-
<b>TOTAL EXPENDITURES</b>	-	-	<b>103,757</b>	<b>2,118,474</b>	<b>578,098</b>	<b>1,540,376</b>	<b>2,118,474</b>
OTHER SOURCES:							
89XX TRANS IN	-	-	-	33,633	-	33,633	33,633
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	120,803	(120,803)	-
TOTAL OTHER	-	-	-	33,633	120,803	(87,170)	33,633
NET INCR/DECR TO FUND BALANCE	-	-	(82,838)	(179,822)	(55,058)	(124,764)	(179,822)
BEG. FUND BALANCE	2,557	8,318	108,379	657,070	144,429	512,641	657,070
END FUND BALANCE	2,557	8,318	25,541	477,248	89,371	387,877	477,248

**2025-26 Preliminary Adopted Budget with 2024-25 Estimated Actuals Ending Balances**

	ALL FUNDS								
	A	B	C	D	E	F	G	H	I
	Fund 01	Fund 17	Fund 25	Fund 35	Fund 57 (19)				TOTAL
	GENERAL	SPECIAL RESERVE	CAP. FAC.	Hardship Building	CNTY TREASURER RS# 0000 ENDOWMENT	FOUNDATION RS# 9067 FLEX ACCT.	FOUNDATION RS# 9012 ENDOWMENT	TOTAL ENDOWMENT	TOTAL ALL FUNDS
Unearned Revenue									\$ -
8000-8099 - LCFF/Property Tax	\$ 1,403,863								\$ 1,403,863
8100-8299 - Federal	\$ 53,119								\$ 53,119
8300-8599 - State	\$ 219,949								\$ 219,949
8600-8799 - Local	\$ 228,087	\$ 5,000	\$ 1,510	\$ 1,000	\$ 51,000			\$ 51,000	\$ 286,597
<b>TOTAL REVENUE</b>	<b>\$ 1,905,018</b>	<b>\$ 5,000</b>	<b>\$ 1,510</b>	<b>\$ 1,000</b>	<b>\$ 51,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000</b>	<b>\$ 1,962,528</b>
1000-Certificated Salaries	\$ 862,938								\$ 862,938
2000-Classified Salaries	\$ 232,732								\$ 232,732
3000-Benefits	\$ 480,577								\$ 480,577
4000-Books & Supplies	\$ 82,800								\$ 82,800
5000-Service&Operating	\$ 456,898								\$ 456,898
6000-Capital Outlay	\$ -			\$ 132,081					\$ 132,081
7100-7200-Other out go	\$ 2,529								\$ 2,529
7300-Indirects	\$ -					\$ -			\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,118,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,081</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ 2,250,555</b>
OTHER SOURCES:									
89XX TRANS IN	\$ 33,633								\$ 33,633
76XX TRANS OUT	\$ -				\$ (33,633)			\$ (33,633)	\$ (33,633)
CONTR. REST. TO REST. #8990	\$ -							\$ -	\$ -
CONTRIB FLEX - #8998/8997	\$ -					\$ -		\$ -	\$ -
CONTR UNRES TO UNREST #8980	\$ -					\$ -		\$ -	\$ -
CONTR. UNRES TO RESTR. #8980	\$ -					\$ -		\$ -	\$ -
<b>TOTAL OTHER</b>	<b>\$ 33,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (33,633)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (33,633)</b>	<b>\$ -</b>
NET INCR/DECR TO FUND BALANCE	\$ (179,822)	\$ 5,000	\$ 1,510	\$ (131,081)	\$ 17,367	\$ -	\$ -	\$ 17,367	\$ (287,027)
ACTUAL BEG. FUND BALANCE	\$ 657,070	\$ 418,319	\$ 4	\$ 131,081	\$ 40,625	\$ 277,596	\$ 764,763	\$ 1,082,984	\$ 2,289,458
END FUND BALANCE	\$ 477,248	\$ 423,319	\$ 1,514	\$ -	\$ 57,992	\$ 277,596	\$ 764,763	\$ 1,100,351	\$ 2,002,432
	FUND 17 - REU	\$ 105,924							
	FUND 17 - UNREST.	\$ 317,395							
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 105,923.68								

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

2024-25 Estimated Actuals with 2023-24 Unaudited Actuals Beginning Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 PCLB	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL
<b>Revenue</b>												
8699	-	4,300	-	27,378	15,000	1,595	1,384	1,181	1,050	1,050	1,050	53,988
8990	-	-	-	-	-	-	-	-	-	-	-	-
8980	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>-</b>	<b>4,300</b>	<b>-</b>	<b>27,378</b>	<b>15,000</b>	<b>1,595</b>	<b>1,384</b>	<b>1,181</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>53,988</b>
<b>Expense</b>												
1000	-	3,750	-	30,532	-	-	-	-	-	-	-	34,282
2000	-	-	-	-	-	-	-	-	-	-	-	-
3000	-	126	-	6,854	-	-	-	-	-	-	-	6,980
4000	166	-	-	500	600	1,000	1,000	750	1,209	1,585	989	7,799
5000	-	-	1,440	100	14,400	500	771	263	525	175	-	18,174
6000	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expense Total</b>	<b>166</b>	<b>3,876</b>	<b>1,440</b>	<b>37,986</b>	<b>15,000</b>	<b>1,500</b>	<b>1,771</b>	<b>1,013</b>	<b>1,734</b>	<b>1,760</b>	<b>989</b>	<b>67,234</b>
<b>Difference</b>	<b>(166)</b>	<b>424</b>	<b>(1,440)</b>	<b>(10,608)</b>	<b>-</b>	<b>95</b>	<b>(387)</b>	<b>169</b>	<b>(684)</b>	<b>(710)</b>	<b>61</b>	<b>(13,246)</b>
<b>Beginning Balance</b>	<b>166</b>	<b>-</b>	<b>15,419</b>	<b>10,608</b>	<b>111</b>	<b>1,428</b>	<b>1,267</b>	<b>1,715</b>	<b>1,111</b>	<b>2,726</b>	<b>1,312</b>	<b>35,864</b>
<b>Ending Balance</b>	<b>-</b>	<b>424</b>	<b>13,979</b>	<b>-</b>	<b>111</b>	<b>1,522</b>	<b>881</b>	<b>1,884</b>	<b>427</b>	<b>2,017</b>	<b>1,373</b>	<b>22,618</b>

2025-26 Preliminary Adopted Budget with 2024-25 Estimated Actuals Ending Balances												
RS GL/FN MGMT	9009 1110/1000 COMP	9009 1110/1000 PCLB	9009 1110/1000 LIBR	9009 1110/1000 MURT	9009 1110/1000 OPLL	9009 1110/1000 RM01	9009 1110/1000 RM02	9009 1110/1000 RM03	9009 1110/1000 RM04	9009 1110/1000 RM05	9009 1110/1000 RM06	9009 TOTAL
<b>Revenue</b>												
8699	-	-	-	38,735	15,000	1,248	1,248	1,050	1,050	1,050	1,050	60,431
8990	-	-	-	-	-	-	-	-	-	-	-	-
8980	-	-	-	-	-	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,735</b>	<b>15,000</b>	<b>1,248</b>	<b>1,248</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>60,431</b>
<b>Expense</b>												
1000	-	-	-	26,127	-	-	-	-	-	-	-	26,127
2000	-	-	-	-	-	-	-	-	-	-	-	-
3000	-	-	-	5,865	-	-	-	-	-	-	-	5,865
4000	-	-	-	500	600	1,000	1,000	800	800	800	800	6,300
5000	-	-	-	-	14,400	248	248	250	250	250	250	15,896
6000	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,492</b>	<b>15,000</b>	<b>1,248</b>	<b>1,248</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>1,050</b>	<b>54,188</b>
<b>Difference</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,243</b>	<b>-</b>	<b>6,243</b>						
<b>Beginning Balance</b>	<b>-</b>	<b>424</b>	<b>13,979</b>	<b>-</b>	<b>111</b>	<b>1,522</b>	<b>881</b>	<b>1,884</b>	<b>427</b>	<b>2,017</b>	<b>1,373</b>	<b>22,618</b>
<b>Ending Balance</b>	<b>-</b>	<b>424</b>	<b>13,979</b>	<b>6,243</b>	<b>111</b>	<b>1,522</b>	<b>881</b>	<b>1,884</b>	<b>427</b>	<b>2,017</b>	<b>1,373</b>	<b>28,861</b>

2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED	
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000	4035 Title II 2356
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,449	-	2,022
8300-8599 - State	-	8,311	16,168	-	-	50,000	-
8600-8799 - Local	93,577	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>93,577</b>	<b>8,311</b>	<b>16,168</b>	<b>16,405</b>	<b>1,449</b>	<b>50,000</b>	<b>2,022</b>
1000-Certificated Salaries	35,427	-	-	12,523	-	21,335	600
2000-Classified Salaries	-	-	-	-	-	-	-
3000-Benefits	7,953	-	-	2,811	-	1,449	77
4000-Books & Supplies	-	-	-	-	-	-	-
5000-Service&Operating	179,550	5,782	-	-	1,449	25,515	1,213
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	2,529	-	-	-	-	-
7300-Indirects	-	-	-	1,071	-	1,701	132
<b>TOTAL EXPENDITURES</b>	<b>222,930</b>	<b>8,311</b>	<b>-</b>	<b>16,405</b>	<b>1,449</b>	<b>50,000</b>	<b>2,022</b>
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	129,353	-	-	-	-	-	-
TOTAL OTHER	129,353	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	16,168	-	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	56,114	-	-	-	-
END FUND BALANCE	-	-	72,282	-	-	-	-

2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
RESTRICTED							
RESOURCE # NAME MANAGEMENT #	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6770 Prop 28 AMS 0000	7311 Class BG 0000	7690 STRS behalf 0000	9009 Donation Prgm MISC
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-
8100-8299 - Federal	33,243	-	-	-	-	-	-
8300-8599 - State	-	15,401	8,900	14,025	-	82,223	-
8600-8799 - Local	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>33,243</b>	<b>15,401</b>	<b>8,900</b>	<b>14,025</b>	<b>-</b>	<b>82,223</b>	<b>-</b>
1000-Certificated Salaries	-	-	-	10,862	-	-	-
2000-Classified Salaries	24,667	14,059	-	-	-	-	-
3000-Benefits	6,401	1,342	-	2,446	-	82,223	-
4000-Books & Supplies	-	-	9,038	-	-	-	-
5000-Service&Operating	-	-	-	717	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	2,175	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>33,243</b>	<b>15,401</b>	<b>9,038</b>	<b>14,025</b>	<b>-</b>	<b>82,223</b>	<b>-</b>
OTHER SOURCES:							
89XX TRANS IN	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	(137)	-	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	4,184	-	212	-	28,861
END FUND BALANCE	-	-	4,047	-	212	-	28,861

2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances							
GENERAL FUND 01 - DETAILS - BY RESOURCE							
UNRESTRICTED							
RESOURCE # NAME MANAGEMENT #	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000
Unearned Revenue							
8000-8099 - LCFF/Prop. Tax	21,270	28,452	1,393,094	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	-	-
8300-8599 - State	-	-	4,249	-	-	-	-
8600-8799 - Local	-	-	22,500	-	51,579	-	-
<b>TOTAL REVENUE</b>	<b>21,270</b>	<b>28,452</b>	<b>1,419,843</b>	<b>-</b>	<b>51,579</b>	<b>-</b>	<b>-</b>
1000-Certificated Salaries	14,691	17,433	704,492	-	12,223	-	-
2000-Classified Salaries	-	-	195,565	-	-	-	-
3000-Benefits	6,579	3,669	361,515	-	2,213	-	-
4000-Books & Supplies	-	2,100	3,675	-	-	-	-
5000-Service&Operating	-	5,250	189,478	20,000	24,885	-	-
6000-Capital Outlay	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-
7300-Indirects	-	-	(5,079)	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>21,270</b>	<b>28,452</b>	<b>1,449,645</b>	<b>20,000</b>	<b>39,321</b>	<b>-</b>	<b>-</b>
OTHER SOURCES:							
89XX TRANS IN	-	-	35,775	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	(20,000)	20,000	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	(129,353)	-	-	-	-
<b>TOTAL OTHER</b>	<b>-</b>	<b>-</b>	<b>(113,578)</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
NET INCR/DECR TO FUND BALANCE	-	-	(143,381)	-	12,258	-	-
ACTUAL BEG. FUND BALANCE	-	-	338,019	-	13,443	2,557	8,318
END FUND BALANCE	-	-	194,638	-	25,701	2,557	8,318

2026-27 Projected Budget with 2025-26 Projected Budget Ending Balances					
GENERAL FUND 01 - DETAILS - BY RESOURCE					
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED	FUND TOTALS			
	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue					
8000-8099 - LCFF/Prop. Tax	-	1,442,816	-	1,442,816	1,442,816
8100-8299 - Federal	-	53,119	53,119	-	53,119
8300-8599 - State	20,731	220,009	195,028	24,980	220,009
8600-8799 - Local	-	167,656	93,577	74,079	167,656
<b>TOTAL REVENUE</b>	<b>20,731</b>	<b>1,883,600</b>	<b>341,724</b>	<b>1,541,875</b>	<b>1,883,600</b>
1000-Certificated Salaries	-	829,586	80,747	748,839	829,586
2000-Classified Salaries	-	234,291	38,726	195,565	234,291
3000-Benefits	-	478,678	104,703	373,976	478,678
4000-Books & Supplies	5,513	20,325	9,038	11,288	20,325
5000-Service&Operating	7,791	461,630	214,226	247,404	461,630
6000-Capital Outlay	-	-	-	-	-
7100-7200-Other out go	-	2,529	2,529	-	2,529
7300-Indirects	-	-	5,079	(5,079)	-
<b>TOTAL EXPENDITURES</b>	<b>13,304</b>	<b>2,027,039</b>	<b>455,047</b>	<b>1,571,992</b>	<b>2,027,039</b>
OTHER SOURCES:					
89XX TRANS IN	-	35,775	-	35,775	35,775
76XX TRANS OUT	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	129,353	(129,353)	-
TOTAL OTHER	-	35,775	129,353	(93,578)	35,775
NET INCR/DECR TO FUND BALANCE	7,428	(107,664)	16,031	(123,695)	(107,664)
ACTUAL BEG. FUND BALANCE	25,541	477,248	89,371	387,877	477,248
END FUND BALANCE	32,969	369,584	105,402	264,183	369,584

2027-28 Projected Budget with 2026-27 Projected Ending Balances

GENERAL FUND 01 - DETAILS - BY RESOURCE

RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	3327 Federal MH 1320	2600 ELOP 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	16,405	1,449	-
8300-8599 - State	-	8,311	16,168	-	-	50,000
8600-8799 - Local	93,577	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>93,577</b>	<b>8,311</b>	<b>16,168</b>	<b>16,405</b>	<b>1,449</b>	<b>50,000</b>
1000-Certificated Salaries	35,427	-	-	12,523	-	20,060
2000-Classified Salaries	-	-	-	-	-	-
3000-Benefits	7,953	-	-	2,811	-	1,449
4000-Books & Supplies	-	-	-	-	-	-
5000-Service&Operating	188,528	5,782	-	-	1,449	26,791
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	2,529	-	-	-	-
7300-Indirects	-	-	-	1,071	-	1,701
<b>TOTAL EXPENDITURES</b>	<b>231,908</b>	<b>8,311</b>	<b>-</b>	<b>16,405</b>	<b>1,449</b>	<b>50,000</b>
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	138,331	-	-	-	-	-
TOTAL OTHER	138,331	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	16,168	-	-	-
ACTUAL BEG. FUND BALANCE	-	-	72,282	-	-	-
END FUND BALANCE	-	-	88,450	-	-	-

2027-28 Projected Budget with 2026-27 Projected Ending Balances						
GENERAL FUND 01 - DETAILS - BY RESOURCE						
RESTRICTED						
RESOURCE # NAME MANAGEMENT #	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	6770 Prop 28 AMS 0000	7311 Class BG 0000
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-
8100-8299 - Federal	2,022	33,243	-	-	-	-
8300-8599 - State	-	-	4,874	8,339	14,025	-
8600-8799 - Local	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,022</b>	<b>33,243</b>	<b>4,874</b>	<b>8,339</b>	<b>14,025</b>	<b>-</b>
1000-Certificated Salaries	600	-	-	-	10,826	-
2000-Classified Salaries	-	24,667	4,450	-	-	-
3000-Benefits	77	6,401	424	-	2,446	-
4000-Books & Supplies	-	-	-	9,489	-	-
5000-Service&Operating	1,213	-	-	-	753	-
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	132	2,175	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,022</b>	<b>33,243</b>	<b>4,874</b>	<b>9,489</b>	<b>14,025</b>	<b>-</b>
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	(1,151)	-	-
ACTUAL BEG. FUND BALANCE	-	-	-	4,047	-	212
END FUND BALANCE	-	-	-	2,896	-	212

2027-28 Projected Budget with 2026-27 Projected Ending Balances						
GENERAL FUND 01 - DETAILS - BY RESOURCE						
RESOURCE # NAME MANAGEMENT #	RESTRICTED		UNRESTRICTED			
	7690 STRS behalf 0000	9009 Donation Prgrm MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007
Unearned Revenue						
8000-8099 - LCFF/Prop. Tax	-	-	20,784	31,103	1,430,873	-
8100-8299 - Federal	-	-	-	-	-	-
8300-8599 - State	82,223	-	-	-	4,364	-
8600-8799 - Local	-	-	-	-	22,500	-
<b>TOTAL REVENUE</b>	<b>82,223</b>	<b>-</b>	<b>20,784</b>	<b>31,103</b>	<b>1,457,737</b>	<b>-</b>
1000-Certificated Salaries	-	-	14,205	19,716	721,972	-
2000-Classified Salaries	-	-	-	-	207,668	-
3000-Benefits	82,223	-	6,579	3,669	366,898	-
4000-Books & Supplies	-	-	-	2,205	3,859	-
5000-Service&Operating	-	-	-	5,513	198,952	20,000
6000-Capital Outlay	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-
7300-Indirects	-	-	-	-	(5,079)	-
<b>TOTAL EXPENDITURES</b>	<b>82,223</b>	<b>-</b>	<b>20,784</b>	<b>31,103</b>	<b>1,494,269</b>	<b>20,000</b>
OTHER SOURCES:						
89XX TRANS IN	-	-	-	-	104,153	-
76XX TRANS OUT	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	(20,000)	20,000
CONTR. UNRES TO RESTR. #8980	-	-	-	-	(138,331)	-
TOTAL OTHER	-	-	-	-	(54,178)	20,000
NET INCR/DECR TO FUND BALANCE	-	-	-	-	(90,711)	-
ACTUAL BEG. FUND BALANCE	-	28,861	-	-	194,638	-
END FUND BALANCE	-	28,861	-	-	103,927	-

2027-28 Projected Budget with 2026-27 Projected Ending Balances								
GENERAL FUND 01 - DETAILS - BY RESOURCE								
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED				FUND TOTALS			
	0084 Parcel Tax 0000	0825 Fac&Main 0000	0838 INST/MTLS 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue					-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	-	-	-	1,482,760	-	1,482,760	1,482,760
8100-8299 - Federal	-	-	-	-	53,119	53,119	-	53,119
8300-8599 - State	-	-	-	19,423	207,726	183,939	23,786	207,726
8600-8799 - Local	51,579	-	-	-	167,656	93,577	74,079	167,656
<b>TOTAL REVENUE</b>	<b>51,579</b>	-	-	<b>19,423</b>	<b>1,911,261</b>	<b>330,635</b>	<b>1,580,625</b>	<b>1,911,261</b>
1000-Certificated Salaries	12,223	-	-	-	847,552	79,436	768,117	847,552
2000-Classified Salaries	-	-	-	-	236,785	29,117	207,668	236,785
3000-Benefits	2,213	-	-	-	483,143	103,784	379,359	483,143
4000-Books & Supplies	-	-	-	5,788	21,341	9,489	11,852	21,341
5000-Service&Operating	26,129	-	-	8,181	483,289	224,515	258,774	483,289
6000-Capital Outlay	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	2,529	2,529	-	2,529
7300-Indirects	-	-	-	-	-	5,079	(5,079)	-
<b>TOTAL EXPENDITURES</b>	<b>40,565</b>	-	-	<b>13,969</b>	<b>2,074,639</b>	<b>453,949</b>	<b>1,620,690</b>	<b>2,074,639</b>
OTHER SOURCES:								
89XX TRANS IN	-	-	-	-	104,153	-	104,153	104,153
76XX TRANS OUT	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	138,331	(138,331)	-
TOTAL OTHER	-	-	-	-	104,153	138,331	(34,178)	104,153
NET INCR/DECR TO FUND BALANCE	11,014	-	-	5,454	(59,226)	15,017	(74,243)	(59,226)
ACTUAL BEG. FUND BALANCE	25,701	2,557	8,318	32,969	369,584	105,402	264,183	369,584
END FUND BALANCE	36,715	2,557	8,318	38,423	310,358	120,419	189,939	310,358

**2025-26 Preliminary Adopted Budget with 2024-25 Estimated Actuals Ending Balances**

	2024-25			2025-26			2026-27			2027-28		
	Estimated Actuals			Preliminary Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,367,108	-	1,367,108	1,403,863	-	1,403,863	1,442,816	-	1,442,816	1,482,760	-	1,482,760
8100-8299 - Federal	822	51,909	52,731	-	53,119	53,119	-	53,119	53,119	-	53,119	53,119
8300-8599 - State	24,957	176,343	201,300	24,840	195,109	219,949	24,980	195,028	220,009	23,786	183,939	207,726
8600-8799 - Local	97,579	148,630	246,209	74,079	154,008	228,087	74,079	93,577	167,656	74,079	93,577	167,656
<b>TOTAL REVENUE</b>	<b>1,490,465</b>	<b>376,882</b>	<b>1,867,347</b>	<b>1,502,782</b>	<b>402,236</b>	<b>1,905,018</b>	<b>1,541,875</b>	<b>341,724</b>	<b>1,883,600</b>	<b>1,580,625</b>	<b>330,635</b>	<b>1,911,261</b>
1000-Certificated Salaries	758,211	110,027	868,238	734,114	128,824	862,938	748,839	80,747	829,586	768,117	79,436	847,552
2000-Classified Salaries	219,807	24,809	244,616	194,006	38,726	232,732	195,565	38,726	234,291	207,668	29,117	236,785
3000-Benefits	365,819	102,156	467,975	370,009	110,568	480,577	373,976	104,703	478,678	379,359	103,784	483,143
4000-Books & Supplies	10,725	15,536	26,262	10,750	72,050	82,800	11,288	9,038	20,325	11,852	9,489	21,341
5000-Service&Operating	316,911	302,237	619,148	236,575	220,323	456,898	247,404	214,226	461,630	258,774	224,515	483,289
6000-Capital Outlay	-	65,572	65,572	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	165	32,825	32,990	-	2,529	2,529	-	2,529	2,529	-	2,529	2,529
7300-Indirects	(3,421)	3,421	-	(5,079)	5,079	-	(5,079)	5,079	-	(5,079)	5,079	-
<b>TOTAL EXPENDITURES</b>	<b>1,668,217</b>	<b>656,584</b>	<b>2,324,800</b>	<b>1,540,376</b>	<b>578,098</b>	<b>2,118,474</b>	<b>1,571,992</b>	<b>455,047</b>	<b>2,027,039</b>	<b>1,620,690</b>	<b>453,949</b>	<b>2,074,639</b>
OTHER SOURCES:												
89XX TRANS IN	63,852	-	63,852	33,633	-	33,633	35,775	-	35,775	104,153	-	104,153
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	(226,856)	226,856	-	(120,803)	120,803	-	(129,353)	129,353	-	(138,331)	138,331	-
<b>TOTAL OTHER</b>	<b>(163,004)</b>	<b>226,856</b>	<b>63,852</b>	<b>(87,170)</b>	<b>120,803</b>	<b>33,633</b>	<b>(93,578)</b>	<b>129,353</b>	<b>35,775</b>	<b>(34,178)</b>	<b>138,331</b>	<b>104,153</b>
<b>NET INCR/DECR TO FUND BALANCE</b>	<b>(340,755)</b>	<b>(52,846)</b>	<b>(393,602)</b>	<b>(124,764)</b>	<b>(55,058)</b>	<b>(179,822)</b>	<b>(123,695)</b>	<b>16,031</b>	<b>(107,664)</b>	<b>(74,243)</b>	<b>15,017</b>	<b>(59,226)</b>
ACTUAL BEG. FUND BALANCE	853,397	197,275	1,050,672	512,641	144,429	657,070	387,877	89,371	477,248	264,183	105,402	369,584
END FUND BALANCE	512,641	144,429	657,070	387,877	89,371	477,248	264,183	105,402	369,584	189,939	120,419	310,358

**(REU): 116,240**

**105,924**

**101,352**

**103,732**

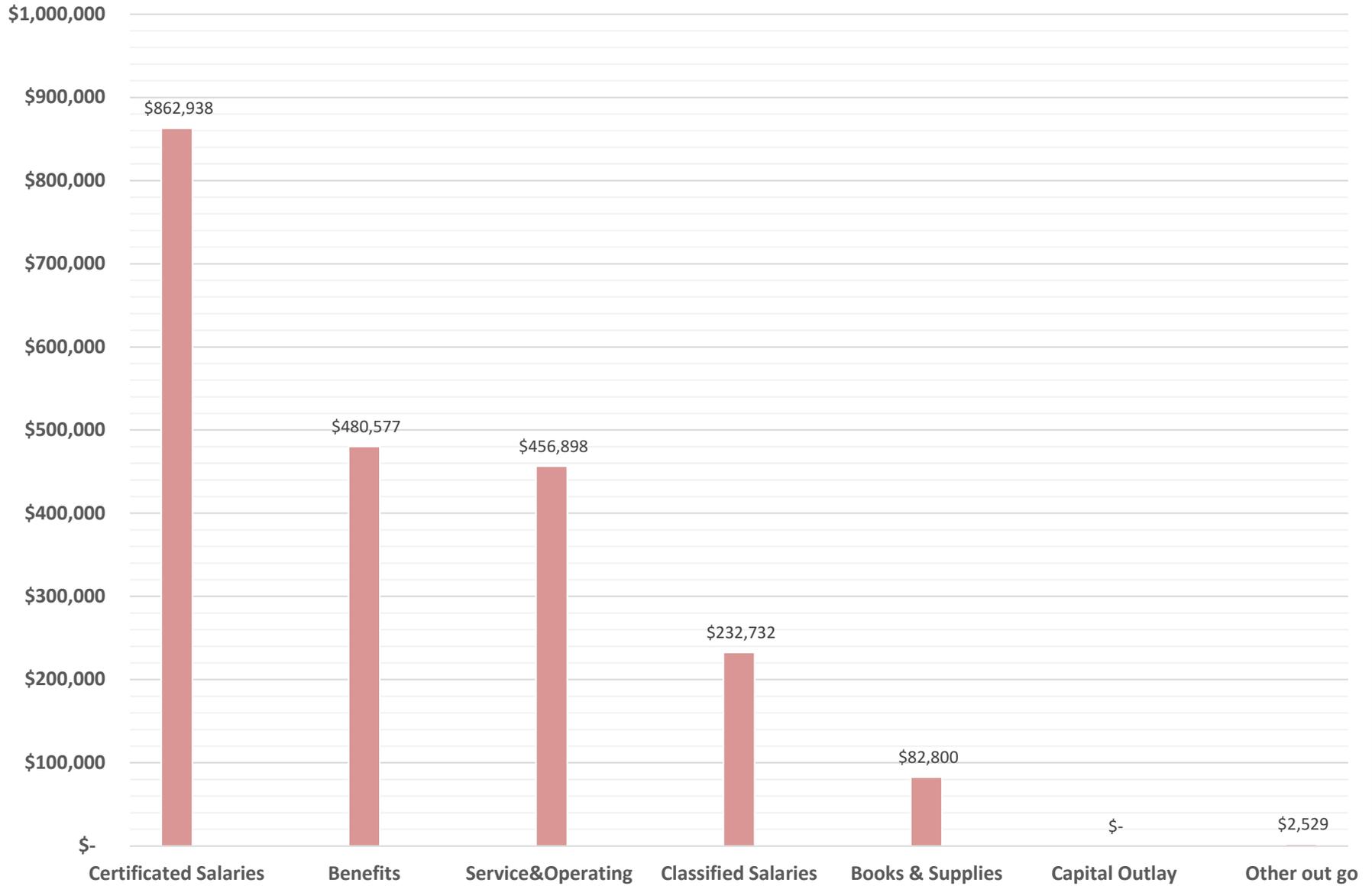
**2025-26 Projected Budget - Revenue Variances**

	2024-25			24-25 2nd Interim		2024-25			24-25 Estimated Actuals		2025-26		
	2nd Interim			to Estimated Actuals		Estimated Actuals			to 25-26 Adopted Budget		Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
<b>8000-8099 - LCFF/Property Tax</b>	1,368,848		1,368,848			1,367,108		1,367,108			1,403,863	-	1,403,863
1.) ADA & COLA update				(1,740)					36,755				
<b>8100-8299 - Federal</b>	822	51,655	52,477			822	51,909	52,731			-	53,119	53,119
1.) MAA is not budgeted until received									(822)				
2.) Special Education Allocation Update					254					52			
3.) REAP Allocation										1,158			
<b>8300-8599 - State</b>	24,957	214,089	239,045			24,957	176,343	201,300			24,840	195,109	219,949
1.) Lottery Allocation									(117)	275			
2.) Unearned UPK Revenue to 2025-26					(35,676)					15,401			
3.) Remove Literacy Screening Revenue										(1,037)			
4.) STRS On Behalf					(2,070)					4,127			
<b>8600-8799 - Local</b>	97,579	142,731	240,310			97,579	148,630	246,209			74,079	154,008	228,087
1.) AB602 Special Education Allocation					557					(1,065)			
2.) Donations					5,342					6,443			
3.) Conservative Interest Projection									(23,500)				
<b>TOTAL REVENUE</b>	<b>1,492,205</b>	<b>408,475</b>	<b>1,900,680</b>	<b>(1,740)</b>	<b>(31,593)</b>	<b>1,490,465</b>	<b>376,882</b>	<b>1,867,347</b>	<b>35,817</b>	<b>25,354</b>	<b>1,502,782</b>	<b>402,236</b>	<b>1,905,018</b>

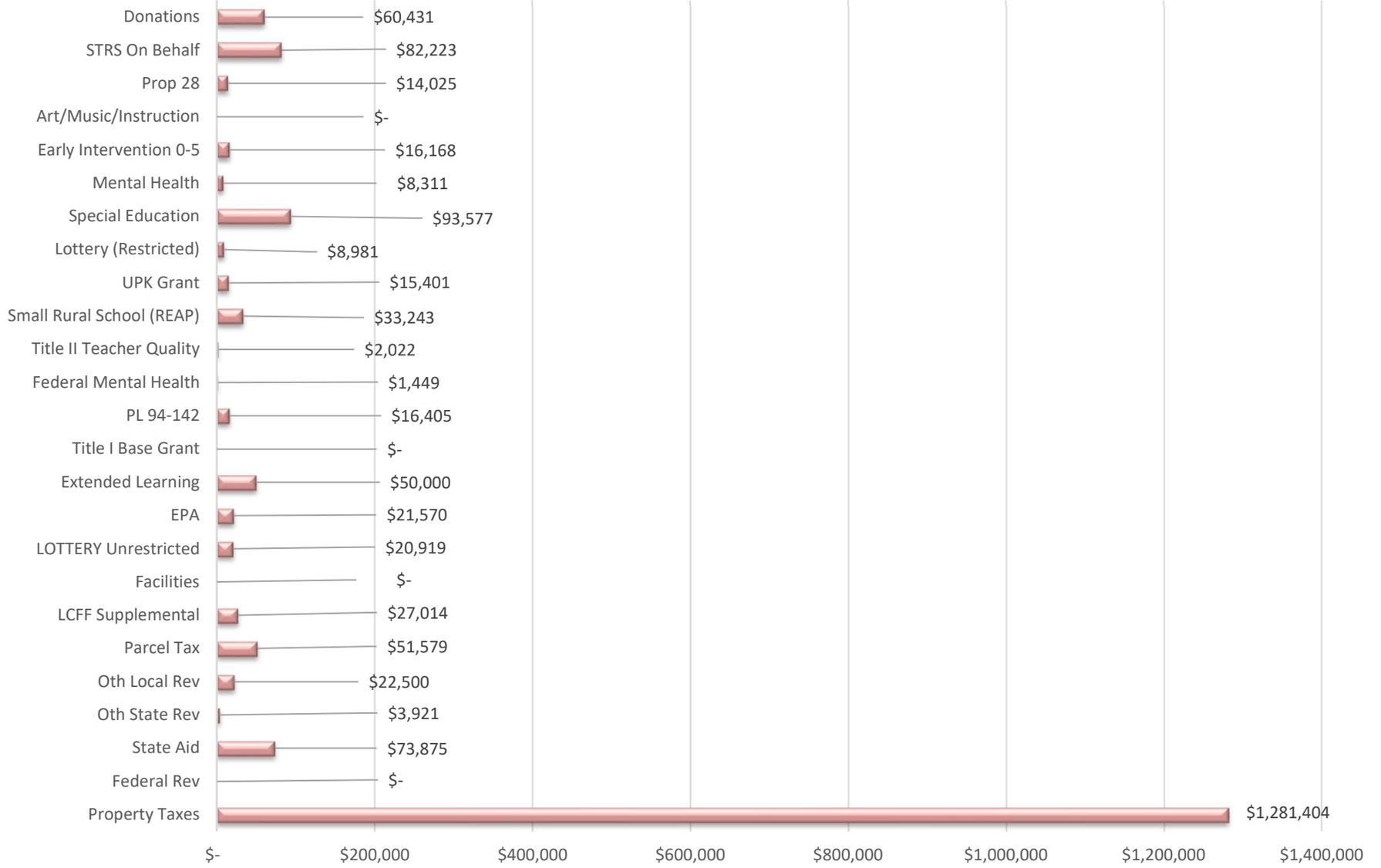
**2025-26 Projected Budget - Expenditure Variances**

	2024-25			24-25 2nd Interim		2024-25			24-25 Estimated Actuals		2025-26		
	2nd Interim			to Estimated Actuals		Estimated Actuals			to 25-26 Adopted Budget		Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Total
<b>1000-Certificated Salaries</b>	769,974	104,953	874,927			758,211	110,027	868,238			734,114	128,824	862,938
1.) Step & Column									8,565				
2.) Sub Costs				866	(300)				(28,217)				
3.) EWRs (ELOP in 2025-26)				3,850	284					40,731			
4.) Salary schedule movement savings									(4,444)	(18,185)			
5.) After School Enrichment - Yearbook					3,750					(3,750)			
6.) Salary Update @ EA				(16,479)	1,340								
<b>2000-Classified Salaries</b>	219,807	24,809	244,616			219,807	24,809	244,616			194,006	38,726	232,732
1.) Step & Column									722	347			
2.) Reduce one instructional aide									(12,953)				
<b>3000-Benefits</b>	365,537	103,723	469,261			365,819	102,156	467,975			370,009	110,568	480,577
1.) Additional H&W Benefits + Cost Increase									19,200	8,412			
2.) Salary schedule movement savings									(15,010)				
3.) Salary Update @ EA				(1,568)	282								
<b>4000-Books &amp; Supplies</b>	23,339	55,309	78,648			10,725	15,952	26,678			10,750	72,050	82,800
1.) Reduce one-time expenses + budget not utilized				(12,613)	(3,986)				25	(3,902)			
2.) Move UPK to budget year					(35,676)								
3.) Textbook Adoption										60,000			
<b>5000-Service&amp;Operating</b>	269,812	316,369	586,181			316,911	302,237	619,148			236,575	220,323	456,898
1.) SELF AB218 Estimate				9,578									
2.) Diagnostic & Electric Repair				27,351					(27,351)				
3.) Reduced Lunch Expenses				(6,000)									
4.) Psych Testing				3,850									
5.) Additional Audit Costs				7,520					(5,200)				
6.) Special Education Costs					3,500					(77,249)			
7.) Reduce one-time expenses + budget not utilized				4,800	(17,632)				(58,748)	(4,665)			
8.) Tech Support Contract & New Teacher Project									10,963				
<b>TOTAL EXPENDITURES</b>	<b>1,648,469</b>	<b>605,164</b>	<b>2,253,633</b>	<b>21,155</b>	<b>(48,133)</b>	<b>1,671,473</b>	<b>555,182</b>	<b>2,226,655</b>	<b>(112,448)</b>	<b>1,738</b>	<b>1,545,455</b>	<b>570,490</b>	<b>2,115,945</b>

# Happy Valley General Fund Expenditures 2025-26 Projected Adopted Budget



## Happy Valley General Fund Revenue by Program 2025-26 Projected Adopted Budget



Happy Valley Elementary School District  
Budget Assumptions  
2025-26 Projected Budget and Multi-Year Projections

**GENERAL FUND REVENUE**

**LOCAL CONTROL FUNDING FORMULA (LCFF) REVENUE**

**Unrestricted** : Happy Valley is a basic aid district; property taxes exceed the funding the district would receive per the LCFF calculation based on average daily attendance (ADA). Due to the district being in basic aid status, revenue growth for operational funding is received through property tax increases rather than the state cost of living adjustment (COLA). The district is currently projecting property tax increases at 3% for the 2025-26 budget year and both the 2026-27 and 2027-28 fiscal years in the multi-year projections (MYP). In addition to property tax, the district receives Education Protection Account (EPA) and State Aid as LCFF revenues. State Aid remains flat each year at \$73,875 and EPA revenues are guaranteed at \$200 per ADA. The district is projecting that ADA will be 104.86 in the 2025-26 budget year in relation to budgeted enrollment of 112. This is an ADA to enrollment ratio of 93.6%. Enrollment in the subsequent two fiscal years is projected at 111 and 104 students, respectively, and ADA is projected to remain flat at 93.6% in both subsequent years.

**FEDERAL REVENUE**

**Unrestricted** : Funding for MAA (Medi-Cal Administrative Activities) is not included in any future budget year. This funding is budgeted when cash is received.

**Restricted** : Happy Valley is not projecting to qualify for Title I in the budget year. The ongoing federal programs in the budget year and two subsequent years are Title II (Resource 4035), Special Education Local Assistance (Resource 3310), Federal Mental Health (Resource 3327) and Rural Education Achievement Program (Resource 5811). Revenue for Title II and Federal Mental Health are projected to remain flat in the MYP, Special Education Local Assistance is budgeted based on the AB602, and the preliminary REAP allocation will be a slight increase from 2024-25 revenue.

**STATE REVENUE**

**Unrestricted** : Other than state Lottery and the Mandate Block Grant, Happy Valley no longer has any ongoing unrestricted categorical funding. Non-Prop 20 Lottery (Resource 1100) revenue is estimated at \$191 per ADA in all budget years. The district will request their allocation of the Mandate Block Grant for the budget year instead of opting to file claims. The grant is budgeted at \$3921, increasing slightly throughout the MYP based on ADA and projected funding rates.

**Restricted** : The district receives ongoing restricted state revenue from Lottery (Resource 6300), Special Education funding (Resources 6500, 6546 and 6547), Prop 28 Art & Music in School (Resource 6770), and Expanded Learning Opportunities Program (ELO-P, Resource 2600). Happy Valley is also recognizing unearned revenue in the budget year from the Universal Pre-Kindergarten Planning & Implementation Grant in the amount of \$35,676. Restricted Prop 20 Lottery revenue is estimated at \$82 per ADA in all budget years. Special Education revenue is calculated by the AB602 funding model for the North Santa Cruz County Special Education Local Plan Area (NSCC SELPA). All revenue projections are based on estimates provided by the SELPA. Because of the way this funding is distributed, the district records these state funds as local revenue. This revenue fluctuates due to several factors including the SELPA-wide budget for COE Regional Programs for moderate and severely handicapped students, the changing population of students with special needs, the many different services that students may need and whether a student requires a regional placement, or receives services from another district or if the student can be served within Happy Valley, and various other factors that impact Special Education costs. Lastly, the district is required to include the STRS on Behalf expenditure and corresponding revenue that the state makes for the district into the STRS retirement fund. This has been included in both the budget year and subsequent years.

Happy Valley Elementary School District  
**Budget Assumptions**  
**2025-26 Projected Budget and Multi-Year Projections**

**LOCAL REVENUE**

***Unrestricted*** : Unrestricted local revenue for Happy Valley consists of fund interest and donation revenue. Interest rates were high throughout 2024-25, however interest has been conservatively budgeted in the budget year and multi-year projections in anticipation of a decline in interest rates.

***Restricted*** : Happy Valley receives restricted local revenue in the form of donations from the Parent Club, the Drive for Schools fundraiser each October, and Parcel tax. The Parent Club has pledged \$53,735.23 in the budget year and the corresponding expenditures have been included in the 2025-26 preliminary adopted budget. Revenue from the Drive for Schools fundraiser in October 2024 has been included in the budget year; teachers are expected to use their donation accounts for classroom supplies and less for discretionary purposes. Donations are not budgeted until a pledge letter or the funds are received so all donation revenues and corresponding expenditures have been removed from the multi-year projections.

**TRANSFERS**

The district is projecting a transfer into the General Fund from the Endowment Fund in all years; \$33,633 in the budget year, \$35,775 in 2026-27, and \$49,153 in 2027-28. The educational purpose of this transfer is to cover the cost of one aide in each classroom. The amount of the transfer is increasing due to step & column increases, and the expiration of the UPK grant in year 3. Lastly, a \$55,000 transfer from Fund 17 into the general fund is projected in year 3, in order to maintain REU (Reserve for Economic Uncertainty) in Fund 01.

**STAFFING**

**SALARY SCHEDULE**

No increase to the salary schedule was negotiated in the budget year and therefore only step & column and staffing changes are budgeted in 2025-26. In the MYP, step & column increases were budgeted. No COLA was included on salaries in the MYP.

**HEALTH & WELFARE**

The district continues to pay 100% of the current costs for dental and vision plans for the “employee plus one” in all budget years; the monthly per person cost for vision is \$23.06 and \$102.82 for dental and is based on FTE. The medical coverage cap is currently to \$1600/month, based on FTE. These costs are projected to remain flat in the MYP.

**STRS & PERS**

The State Teachers Retirement System (STRS) rate is projected to remain flat at 19.10% throughout the multi-year projections. The Public Employees Retirement System (PERS) rate is projected to increase from 27.4% in the budget year to 27.50% in 2026-27, and 28.5% in 2027-28.

**FTE**

Happy Valley has a drop in Classified FTE of .46875 in the budget year due to one aide leaving due to natural attrition, with no replacement. Certificated FTE has declined by .09 in the budget year due to a position being lowered.

Happy Valley Elementary School District  
Budget Assumptions  
2025-26 Projected Budget and Multi-Year Projections

**BOOKS, MATERIALS, SUPPLIES, SERVICES, AND OTHER OPERATIONAL COSTS**

Expenditures that correspond with donation funds that are not budgeted have been removed from the budget and MYP, as these expenditures will not be realized if donations are not received. 2025-26 expenditures have been projected based on the current year budget and actuals incurred in these categories, including a 5% increase for inflation. One-time expenditures in 2024-25 have been removed from future years. The district has budgeted for the following potential large expenditures in all years: a one-on-one aide at \$70,000 per year from Restricted Special Education funds, one Special Education Memorandum of Understanding with a neighboring district, and \$20,000 for universal meal costs from the Unrestricted General Fund.

**CONCLUSIONS**

Happy Valley is projected to remain in Basic Aid status throughout the MYP. Basic Aid districts receive less state aid revenue because of the “fair share reduction/share the pain” revenue reduction put into place during the 2008 financial crisis. When the Local Control Funding Formula (LCFF) replaced the former Revenue Limit calculation as the formula for school funding, this reduction was continued in the calculation and has now been permanently included as an ongoing reduction in state revenue. The amount of annual state aid is \$73,875 for Happy Valley, leaving unrestricted funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of losing this revenue by raising funds to continue the district’s many vital programs.

The district is projecting to deficit spend in the unrestricted resources in the budget year and both subsequent years in the MYP. This is a result of increases in salaries, PERS and STRS rates, increased costs in Special Education, and projected inflation. Annual costs are outpacing the modest increases in property taxes and other state and local revenues. The district is projected to meet the reserve for economic uncertainty at 5% of total expenditures required by the CDE through 2027-28. This amount is maintained in Fund 17, the Special Reserve Fund for Other than Capital Outlay. In year 3, this amount is maintained in Fund 01.

## 2025-26 Budget Adoption Reserves

### Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Happy Valley Elementary School

CDS #: 69757

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

	2025-26	2026-27	2027-28
Total General Fund Expenditures & Other Uses	\$ 2,118,474	\$ 2,027,039	\$ 2,074,638
Minimum Reserve requirement <span style="float: right; border: 1px solid black; padding: 2px;">5%</span>	\$ 105,924	\$ 101,352	\$ 103,732
General Fund Combined Ending Fund Balance	\$ 477,248	\$ 369,583	\$ 310,358
Special Reserve Fund Ending Fund Balance	\$ 423,319	\$ 428,319	\$ 378,319
Components of ending balance:			
Nonspendable (revolving, prepaid, etc.)	\$ -	\$ -	\$ -
Restricted	\$ 89,371	\$ 115,237	\$ 137,155
Committed	\$ -	\$ -	\$ -
Assigned	\$ 317,395	\$ 326,967	\$ 274,587
Reserve for economic uncertainties	\$ 105,924	\$ 101,352	\$ 103,732
Unassigned and Unappropriated	\$ 387,877	\$ 254,346	\$ 173,203
Subtotal Assigned, Unassigned & Unappropriated	\$ 811,196	\$ 682,665	\$ 551,522
Total Components of ending balance	\$ 900,567	\$ 797,902	\$ 688,677
Assigned & Unassigned balances above the minimum reserve requirement	\$ 705,273	\$ 581,313	\$ 447,790

### Statement of Reasons

**The District's General Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:**

Since Happy Valley is a Basic Aid district, reserves above the minimum are recommended by School Services of California and the California School Boards Association for the reasons included below.

1) Reserves for future increases in the rates for both the State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS) need to be set aside as those rates continue to increase.

2) Additional reserves are needed to support special needs students who are enrolled in the district. Special needs students require additional services and/or support or a placement in regional programs. Special Education programs already require a large contribution from the general fund.

3) The rate of inflation is currently exceeding the projected increase in property tax revenues; the increased cost of supplies, utilities, services, etc. will need to be absorbed by reserves. Non-Basic Aid districts receive these increased Cost of Living Adjustments on their LCFF revenues.

4) The district is not receiving additional revenue to fund the mandated Universal Meals programs. Happy Valley will need to draw on it's reserves to fund these ongoing costs.

5) Cash reserves are needed to ensure cash flow needs are met throughout the year for payroll and accounts payable. Cash flow can be challenging for Basic Aid districts as cash is received much less frequently than it is for non-Basic Aid districts.

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: Happy Valley Elementary School  
Date: June 4, 2025

Adoption Date: June 18, 2025  
Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board  
(Original signature required)

Printed Name: Michelle Stewart

Public Hearing:

Place: Happy Valley Elementary School  
Date: June 11, 2025  
Time: 3:30pm

Title: Superintendent/Principal

Contact person for additional information on the budget reports:

Name: Michelle Stewart  
Title: Superintendent/Principal

Telephone: 831-429-1456  
E-mail: mstewart@hvesd.com

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X  n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X  n/a n/a n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X  X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?  • Adoption date of the LCAP or an update to the LCAP:		X  06/18/2025
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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: June 11, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Michelle Stewart

Title: Superintendent/Principal

For additional information on this certification, please contact:

Name: Michelle Stewart

Title: Superintendent/Principal

Telephone: 831-429-1456

E-mail: mstewart@hvesd.com

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	99.57	99.57	114.62	104.86	104.86	107.85
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	99.57	99.57	114.62	104.86	104.86	107.85
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	99.57	99.57	114.62	104.86	104.86	107.85
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	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):	105	
<b>District's ADA Standard Percentage Level:</b>	<b>3.0%</b>	

**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	109	109		
Charter School				
<b>Total ADA</b>	<b>109</b>	<b>109</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	113	115		
Charter School				
<b>Total ADA</b>	<b>113</b>	<b>115</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	116	115		
Charter School		0		
<b>Total ADA</b>	<b>116</b>	<b>115</b>	<b>0.8%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	108			
Charter School	0			
<b>Total ADA</b>	<b>108</b>			

---

---

**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	120	120		
Charter School				
<b>Total Enrollment</b>	<b>120</b>	<b>120</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2023-24)				
District Regular	121	122		
Charter School				
<b>Total Enrollment</b>	<b>121</b>	<b>122</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2024-25)				
District Regular	110	107		
Charter School				
<b>Total Enrollment</b>	<b>110</b>	<b>107</b>	<b>2.7%</b>	<b>Met</b>
Budget Year (2025-26)				
District Regular	112			
Charter School				
<b>Total Enrollment</b>	<b>112</b>			

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

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

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	109	120	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>109</b>	<b>120</b>	<b>91.2%</b>
Second Prior Year (2023-24)			
District Regular	115	122	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>115</b>	<b>122</b>	<b>94.0%</b>
First Prior Year (2024-25)			
District Regular	100	107	
Charter School			
<b>Total ADA/Enrollment</b>	<b>100</b>	<b>107</b>	<b>93.1%</b>
Historical Average Ratio:			92.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.2%</b>

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	105	112		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>105</b>	<b>112</b>	<b>93.6%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	104	111		
Charter School				
<b>Total ADA/Enrollment</b>	<b>104</b>	<b>111</b>	<b>93.6%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	97	104		
Charter School				
<b>Total ADA/Enrollment</b>	<b>97</b>	<b>104</b>	<b>93.6%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD 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)

Happy Valley's attendance was still very low in the 2022-23 fiscal year due to pandemic recovery. The district is returning to pre-pandemic attendance levels in future years.

**4. CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Basic Aid
- Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**4A1. Calculating the District's LCFF Revenue Standard**

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

**Projected LCFF Revenue**

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	114.62	107.85	106.35	103.92
b. Prior Year ADA (Funded)		114.62	107.85	106.35
c. Difference (Step 1a minus Step 1b)		(6.77)	(1.50)	(2.43)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(5.91%)	(1.39%)	(2.28%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		1,367,108.00	1,403,863.00	1,442,816.00
b1. COLA percentage		1.07%	2.30%	3.02%
b2. COLA amount (proxy for purposes of this criterion)		14,628.06	32,288.85	43,573.04
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		1.07%	2.30%	3.02%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		(4.84%)	.91%	.74%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)	1,270,309.00	1,308,418.00	1,347,671.00	1,388,101.00
Percent Change from Previous Year		3.00%	3.00%	3.00%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,367,108.00	1,403,863.00	1,442,816.00	1,482,760.00
District's Projected Change in LCFF Revenue:		2.69%	2.77%	2.77%
<b>Basic Aid Standard</b>		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
<b>Status:</b>		Met	Met	Met

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

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

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

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

5. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

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)	1,159,040.92	1,454,544.66	79.7%	
Second Prior Year (2023-24)	1,351,042.10	1,652,108.83	81.8%	
First Prior Year (2024-25)	1,343,836.31	1,668,216.54	80.6%	
	Historical Average Ratio:		80.7%	
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4):		5.0%	5.0%	5.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>		<b>75.7% to 85.7%</b>	<b>75.7% to 85.7%</b>	<b>75.7% to 85.7%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio		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)	1,298,129.83	1,540,375.83	84.3%		Met
1st Subsequent Year (2026-27)	1,318,378.36	1,571,991.36	83.9%		Met
2nd Subsequent Year (2027-28)	1,355,142.36	1,620,689.36	83.6%		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):	(4.84%)	.91%	.74%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-14.84% to 5.16%</b>	<b>-9.09% to 10.91%</b>	<b>-9.26% to 10.74%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.84% to 0.16%	-4.09% to 5.91%	-4.26% to 5.74%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2024-25)	52,730.83		
Budget Year (2025-26)	53,119.00	.74%	Yes
1st Subsequent Year (2026-27)	53,119.00	0.00%	No
2nd Subsequent Year (2027-28)	53,119.00	0.00%	No

**Explanation:**  
(required if Yes)

Happy Valley's allocation for resource 3327, Federal Mental Health, and resource 5811, Rural Education Achievement Program, are projected to increase in the budget year. The district also does not budget Medi-Cal Administrative Activities (MAA) revenue until received, so this is not included in the budget year.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2024-25)	201,299.50		
Budget Year (2025-26)	219,948.94	9.26%	Yes
1st Subsequent Year (2026-27)	220,008.00	.03%	No
2nd Subsequent Year (2027-28)	207,725.00	(5.58%)	Yes

**Explanation:**  
(required if Yes)

In the budget year, the district's allocations for ADA-based state revenue such as lottery are projecting to increase. Happy is also recognizing unearned UPK (resource 6053) revenue in the budget year. In subsequent year 3, the UPK grant is lowered by approximately \$10k as it is fully spent down. ADA-based revenue is also in decline.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2024-25)	246,208.98		
Budget Year (2025-26)	228,087.23	(7.36%)	No
1st Subsequent Year (2026-27)	167,656.00	(26.49%)	Yes
2nd Subsequent Year (2027-28)	167,656.00	0.00%	No

**Explanation:**  
(required if Yes)

In the MYP, all donation revenue is removed from budget until funds are promised or received.

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

First Prior Year (2024-25)	26,261.58		
Budget Year (2025-26)	82,800.00	215.29%	Yes
1st Subsequent Year (2026-27)	20,326.00	(75.45%)	Yes
2nd Subsequent Year (2027-28)	21,341.00	4.99%	No

**Explanation:**  
(required if Yes)

Happy Valley School is planning a \$60k textbook adoption in the budget year. Year 2 sees the removal of this expense.

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

First Prior Year (2024-25)	619,148.08		
Budget Year (2025-26)	456,897.61	(26.21%)	Yes
1st Subsequent Year (2026-27)	461,630.00	1.04%	No
2nd Subsequent Year (2027-28)	483,289.00	4.69%	No

**Explanation:**  
(required if Yes)

The reduction in services in the budget year is primarily due to high-cost Special Education contracts that will not continue due to students leaving the district.

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

DATA ENTRY: All data are extracted or calculated.

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)	500,239.31		
Budget Year (2025-26)	501,155.17	.18%	Met
1st Subsequent Year (2026-27)	440,783.00	(12.05%)	Not Met
2nd Subsequent Year (2027-28)	428,500.00	(2.79%)	Met

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

First Prior Year (2024-25)	645,409.66		
Budget Year (2025-26)	539,697.61	(16.38%)	Not Met
1st Subsequent Year (2026-27)	481,956.00	(10.70%)	Not Met
2nd Subsequent Year (2027-28)	504,630.00	4.70%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Happy Valley's allocation for resource 3327, Federal Mental Health, and resource 5811, Rural Education Achievement Program, are projected to increase in the budget year. The district also does not budget Medi-Cal Administrative Activities (MAA) revenue until received, so this is not included in the budget year.

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

In the budget year, the district's allocations for ADA-based state revenue such as lottery are projecting to increase. Happy is also recognizing unearned UPK (resource 6053) revenue in the budget year. In subsequent year 3, the UPK grant is lowered by approximately \$10k as it is fully spent down. ADA-based revenue is also in decline.

**Explanation:**  
Other Local Revenue

In the MYP, all donation revenue is removed from budget until funds are promised or received.

(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)

Happy Valley School is planning a \$60k textbook adoption in the budget year. Year 2 sees the removal of this expense.

**Explanation:**

**Services and Other Exps**

(linked from 6B  
if NOT met)

The reduction in services in the budget year is primarily due to high-cost Special Education contracts that will not continue due to students leaving the district.

7. **CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute 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?

No
----

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)

2,036,250.63
--------------

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

0.00
------

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

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

c. Net Budgeted Expenditures and Other Financing Uses

2,036,250.63
--------------

61,087.52
-----------

0.00
------

Status  
Not Met

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

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

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

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

--

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	100,203.01	115,195.00	116,240.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,102,078.34	853,396.78	512,641.47
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)	1,202,281.35	968,591.78	628,881.47
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,004,060.22	2,303,897.36	2,324,800.46
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)	2,004,060.22	2,303,897.36	2,324,800.46
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	60.0%	42.0%	27.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>20.0%</b>	<b>14.0%</b>	<b>9.0%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	(71,674.16)	1,474,544.66	4.9%	Met
Second Prior Year (2023-24)	(248,831.56)	1,672,108.83	14.9%	Not Met
First Prior Year (2024-25)	(340,755.31)	1,668,216.54	20.4%	Not Met
Budget Year (2025-26) (Information only)	(124,764.11)	1,540,375.83		

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**

(required if NOT met)

Happy Valley has been met with Special Education costs that far exceed revenue received from the SELPA, requiring large contributions from the general fund. These costs cannot be reduced or eliminated. The district is working to address the structural deficit.

**9. CRITERION: Fund and Cash Balances**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	1,187,400.87	1,173,902.50	1.1%	Met
Second Prior Year (2023-24)	1,104,623.10	1,102,228.34	.2%	Met
First Prior Year (2024-25)	730,175.76	853,396.78	N/A	Met
Budget Year (2025-26) (Information only)	512,641.47			

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

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund	Status
	(Form CASH, Line F, June Column)	
Current Year (2025-26)	424,741.61	Met

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

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

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

**Explanation:**

(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	105	104	97
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

**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)	2,118,473.63	2,027,039.29	2,074,638.29
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)	2,118,473.63	2,027,039.29	2,074,638.29

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	105,923.68	101,351.96	103,731.91
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>105,923.68</b>	<b>101,351.96</b>	<b>103,731.91</b>

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

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

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

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	387,877.36	264,183.00	189,940.64
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	(9,837.02)	(16,738.02)
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)	105,924.00		
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)	493,801.36	254,345.98	173,202.62
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	23.31%	12.55%	8.35%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>105,923.68</b>	<b>101,351.96</b>	<b>103,731.91</b>
Status:	Met	Met	Met

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

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

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

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

---

---

**SUPPLEMENTAL INFORMATION**

---

---

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

**S1. Contingent Liabilities**

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

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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2024-25)	(226,855.68)			
Budget Year (2025-26)	(120,803.49)	(106,052.19)	(46.7%)	Not Met
1st Subsequent Year (2026-27)	(129,353.00)	8,549.51	7.1%	Met
2nd Subsequent Year (2027-28)	(138,331.00)	8,978.00	6.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2024-25)	63,851.58			
Budget Year (2025-26)	33,633.21	(30,218.37)	(47.3%)	Not Met
1st Subsequent Year (2026-27)	35,775.00	2,141.79	6.4%	Met
2nd Subsequent Year (2027-28)	104,153.00	68,378.00	191.1%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

Contributions in the budget year are reduced due to high-cost Special Education contracts removed from budget, requiring a lower contribution to the program.

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

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

The general fund receives an annual transfer from the district's Endowment fund to reimburse the cost of an aide in each classroom. This transfer is projected to decrease in the budget year due to one aide funded from the UPK grant, as well as an aide leaving in current year that isn't projected to be replaced at this time.

- 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 commitments<sup>1</sup> 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.

<sup>1</sup> 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)

No

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
<b>TOTAL:</b>				<b>0</b>

Type of Commitment (continued)	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(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
<b>Has total annual payment increased over prior year (2024-25)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

---

**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?

N/A

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No
----

2 For the district's OPEB:

a. Are they lifetime benefits?

--

b. Do benefits continue past age 65?

--

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?

--

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

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

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

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

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

0.00

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

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

No
----

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

--

3 Self-Insurance Liabilities

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


4 Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	7	7	7	7

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

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

Yes
-----

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

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

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

Happy Valley is not giving a salary increase in 2025-26.
--

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?

No
----

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?

No
----

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

0	
---	--

% change in salary schedule from prior year

0.0%
------

or

**Multiyear Agreement**

Total cost of salary settlement

--	--

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

--	--

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

--

**Negotiations Not Settled**

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes

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

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

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

If Yes, explain the nature of the new costs:

No		

--

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

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

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

Yes	Yes	Yes
	18,408	24,214
	2.0%	2.9%

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

**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?

Yes	Yes	Yes
No	No	No

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

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

Happy Valley reduced the RSP teacher position from .49 FTE to .4 FTE.


**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	3	3	3	3

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

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

Yes
-----

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

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

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

Classified staff is not represented by a union at Happy Valley .
--

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?

No
----

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?

No
----

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)
Yes	Yes	Yes

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

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

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

**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	0	0	0
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

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

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?	Yes	Yes	Yes
2.	Cost of step & column adjustments		2,142	3,426
3.	Percent change in step & column over prior year		1.0%	1.0%

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

1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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

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

There is a reduction of one Classified aide (.46875 FTE) in the budget year and future years.


**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	2	2	2	2

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

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

Negotiations Settled

2. 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)?

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


Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

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


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

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


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

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

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

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

Yes
Jun 18, 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><b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?</p>	No
<p><b>A2.</b> Is the system of personnel position control independent from the payroll system?</p>	No
<p><b>A3.</b> Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)</p>	No
<p><b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?</p>	No
<p><b>A5.</b> Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?</p>	No
<p><b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?</p>	No
<p><b>A7.</b> Is the district's financial system independent of the county office system?</p>	No
<p><b>A8.</b> Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)</p>	No
<p><b>A9.</b> 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**

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,367,108.00	0.00	1,367,108.00	1,403,863.00	0.00	1,403,863.00	2.7%
2) Federal Revenue		8100-8299	821.83	51,909.00	52,730.83	0.00	53,119.00	53,119.00	0.7%
3) Other State Revenue		8300-8599	24,956.50	176,343.00	201,299.50	24,840.00	195,108.94	219,948.94	9.3%
4) Other Local Revenue		8600-8799	97,579.00	148,629.98	246,208.98	74,079.00	154,008.23	228,087.23	-7.4%
5) TOTAL, REVENUES			1,490,465.33	376,881.98	1,867,347.31	1,502,782.00	402,236.17	1,905,018.17	2.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	758,210.53	110,027.43	868,237.96	734,114.36	128,823.54	862,937.90	-0.6%
2) Classified Salaries		2000-2999	219,806.66	24,809.40	244,616.06	194,006.26	38,725.93	232,732.19	-4.9%
3) Employee Benefits		3000-3999	365,819.12	102,155.83	467,974.95	370,009.21	110,567.72	480,576.93	2.7%
4) Books and Supplies		4000-4999	10,725.47	15,536.11	26,261.58	10,750.00	72,050.00	82,800.00	215.3%
5) Services and Other Operating Expenditures		5000-5999	316,911.20	302,236.88	619,148.08	236,575.00	220,322.61	456,897.61	-26.2%
6) Capital Outlay		6000-6999	0.00	65,572.00	65,572.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	164.79	32,825.04	32,989.83	0.00	2,529.00	2,529.00	-92.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,421.23)	3,421.23	0.00	(5,079.00)	5,079.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,668,216.54	656,583.92	2,324,800.46	1,540,375.83	578,097.80	2,118,473.63	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(177,751.21)	(279,701.94)	(457,453.15)	(37,593.83)	(175,861.63)	(213,455.46)	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
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	(226,855.68)	226,855.68	0.00	(120,803.49)	120,803.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,004.10)	226,855.68	63,851.58	(87,170.28)	120,803.49	33,633.21	-47.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(340,755.31)	(52,846.26)	(393,601.57)	(124,764.11)	(55,058.14)	(179,822.25)	-54.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	853,396.78	197,275.22	1,050,672.00	512,641.47	144,428.96	657,070.43	-37.5%
b) Audit Adjustments		9793	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)	
c) As of July 1 - Audited (F1a + F1b)			853,396.78	197,275.22	1,050,672.00	512,641.47	144,428.96	657,070.43	-37.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			853,396.78	197,275.22	1,050,672.00	512,641.47	144,428.96	657,070.43	-37.5%
2) Ending Balance, June 30 (E + F1e)			512,641.47	144,428.96	657,070.43	387,877.36	89,370.82	477,248.18	-27.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	144,428.96	144,428.96	0.00	89,370.82	89,370.82	-38.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	512,641.47	0.00	512,641.47	387,877.36	0.00	387,877.36	-24.3%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	788,153.98	30,091.80	818,245.78				
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	16,151.00	16,151.00				
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			788,153.98	46,242.80	834,396.78				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	90,826.13	0.00	90,826.13				
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			90,826.13	0.00	90,826.13				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			697,327.85	46,242.80	743,570.65				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,924.00	0.00	22,924.00	21,570.00	0.00	21,570.00	-5.9%
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	5,612.00	0.00	5,612.00	6,045.00	0.00	6,045.00	7.7%
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	1,238,008.00	0.00	1,238,008.00	1,274,690.00	0.00	1,274,690.00	3.0%
Unsecured Roll Taxes		8042	25,254.00	0.00	25,254.00	25,260.00	0.00	25,260.00	0.0%
Prior Years' Taxes		8043	1,435.00	0.00	1,435.00	2,423.00	0.00	2,423.00	68.9%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			1,367,108.00	0.00	1,367,108.00	1,403,863.00	0.00	1,403,863.00	2.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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			1,367,108.00	0.00	1,367,108.00	1,403,863.00	0.00	1,403,863.00	2.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	16,405.00	16,405.00	0.00	16,405.00	16,405.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,397.00	1,397.00	0.00	1,449.00	1,449.00	3.7%
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		0.00	0.00		0.00	0.00	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		2,022.00	2,022.00		2,022.00	2,022.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	821.83	32,085.00	32,906.83	0.00	33,243.00	33,243.00	1.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>821.83</b>	<b>51,909.00</b>	<b>52,730.83</b>	<b>0.00</b>	<b>53,119.00</b>	<b>53,119.00</b>	<b>0.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,380.00	0.00	4,380.00	3,921.00	0.00	3,921.00	-10.5%
Lottery - Unrestricted and Instructional Materials		8560	20,278.00	8,706.00	28,984.00	20,919.00	8,981.00	29,900.00	3.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		50,000.00	50,000.00		50,000.00	50,000.00	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		14,025.00	14,025.00		14,025.00	14,025.00	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	298.50	103,612.00	103,910.50	0.00	122,102.94	122,102.94	17.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>24,956.50</b>	<b>176,343.00</b>	<b>201,299.50</b>	<b>24,840.00</b>	<b>195,108.94</b>	<b>219,948.94</b>	<b>9.3%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	51,579.00	0.00	51,579.00	51,579.00	0.00	51,579.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	0.00	35,000.00	15,000.00	0.00	15,000.00	-57.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	10,000.00	53,987.98	63,987.98	6,500.00	60,431.23	66,931.23	4.6%

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)	
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		94,642.00	94,642.00		93,577.00	93,577.00	-1.1%
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			97,579.00	148,629.98	246,208.98	74,079.00	154,008.23	228,087.23	-7.4%
TOTAL, REVENUES			1,490,465.33	376,881.98	1,867,347.31	1,502,782.00	402,236.17	1,905,018.17	2.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	583,442.53	105,258.86	688,701.39	559,346.36	123,288.08	682,634.44	-0.9%
Certificated Pupil Support Salaries		1200	0.00	4,768.57	4,768.57	0.00	5,535.46	5,535.46	16.1%
Certificated Supervisors' and Administrators' Salaries		1300	174,768.00	0.00	174,768.00	174,768.00	0.00	174,768.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			758,210.53	110,027.43	868,237.96	734,114.36	128,823.54	862,937.90	-0.6%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	56,276.00	24,809.40	81,085.40	31,137.30	38,725.93	69,863.23	-13.8%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	161,278.56	0.00	161,278.56	161,278.56	0.00	161,278.56	0.0%
Other Classified Salaries		2900	2,252.10	0.00	2,252.10	1,590.40	0.00	1,590.40	-29.4%
TOTAL, CLASSIFIED SALARIES			219,806.66	24,809.40	244,616.06	194,006.26	38,725.93	232,732.19	-4.9%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	149,972.83	90,039.51	240,012.34	138,783.31	98,510.23	237,293.54	-1.1%
PERS		3201-3202	43,730.07	3,525.13	47,255.20	44,301.30	4,045.15	48,346.45	2.3%

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)	
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	27,830.28	6,030.69	33,860.97	25,166.50	4,830.49	29,996.99	-11.4%
Unemployment Insurance		3401-3402	125,686.10	0.00	125,686.10	144,551.84	0.00	144,551.84	15.0%
Workers' Compensation		3501-3502	489.52	67.38	556.90	452.89	83.78	536.67	-3.6%
OPEB, Allocated		3601-3602	18,110.32	2,493.12	20,603.44	16,753.37	3,098.07	19,851.44	-3.6%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>365,819.12</b>	<b>102,155.83</b>	<b>467,974.95</b>	<b>370,009.21</b>	<b>110,567.72</b>	<b>480,576.93</b>	<b>2.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	5,750.00	5,750.00	0.00	65,750.00	65,750.00	1,043.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,725.47	9,786.11	20,511.58	10,750.00	6,300.00	17,050.00	-16.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,725.47</b>	<b>15,536.11</b>	<b>26,261.58</b>	<b>10,750.00</b>	<b>72,050.00</b>	<b>82,800.00</b>	<b>215.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	141,525.06	141,525.06	0.00	110,000.00	110,000.00	-22.3%
Travel and Conferences		5200	2,810.00	1,269.81	4,079.81	3,000.00	1,212.61	4,212.61	3.3%
Dues and Memberships		5300	4,519.90	0.00	4,519.90	4,750.00	0.00	4,750.00	5.1%
Insurance		5400 - 5450	31,844.63	0.00	31,844.63	23,000.00	0.00	23,000.00	-27.8%
Operations and Housekeeping Services		5500	65,423.90	14,700.00	80,123.90	52,750.00	13,800.00	66,550.00	-16.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,401.16	0.00	44,401.16	22,420.00	0.00	22,420.00	-49.5%
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	153,531.10	144,742.01	298,273.11	119,186.00	95,310.00	214,496.00	-28.1%
Communications		5900	14,380.51	0.00	14,380.51	11,469.00	0.00	11,469.00	-20.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>316,911.20</b>	<b>302,236.88</b>	<b>619,148.08</b>	<b>236,575.00</b>	<b>220,322.61</b>	<b>456,897.61</b>	<b>-26.2%</b>
<b>CAPITAL OUTLAY</b>									
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	65,572.00	65,572.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	65,572.00	65,572.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	164.79	0.00	164.79	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	2,825.04	2,825.04	0.00	2,529.00	2,529.00	-10.5%
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)			164.79	32,825.04	32,989.83	0.00	2,529.00	2,529.00	-92.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									

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	(3,421.23)	3,421.23	0.00	(5,079.00)	5,079.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,421.23)	3,421.23	0.00	(5,079.00)	5,079.00	0.00	0.0%
TOTAL, EXPENDITURES			1,668,216.54	656,583.92	2,324,800.46	1,540,375.83	578,097.80	2,118,473.63	-8.9%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
(a) TOTAL, INTERFUND TRANSFERS IN			63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
<b>INTERFUND TRANSFERS OUT</b>									
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%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									

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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(226,855.68)	226,855.68	0.00	(120,803.49)	120,803.49	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			(226,855.68)	226,855.68	0.00	(120,803.49)	120,803.49	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(163,004.10)	226,855.68	63,851.58	(87,170.28)	120,803.49	33,633.21	-47.3%

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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,367,108.00	0.00	1,367,108.00	1,403,863.00	0.00	1,403,863.00	2.7%
2) Federal Revenue		8100-8299	821.83	51,909.00	52,730.83	0.00	53,119.00	53,119.00	0.7%
3) Other State Revenue		8300-8599	24,956.50	176,343.00	201,299.50	24,840.00	195,108.94	219,948.94	9.3%
4) Other Local Revenue		8600-8799	97,579.00	148,629.98	246,208.98	74,079.00	154,008.23	228,087.23	-7.4%
5) TOTAL, REVENUES			1,490,465.33	376,881.98	1,867,347.31	1,502,782.00	402,236.17	1,905,018.17	2.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		903,773.44	476,450.93	1,380,224.37	870,715.51	512,018.05	1,382,733.56	0.2%
2) Instruction - Related Services	2000-2999		326,566.33	13,866.81	340,433.14	328,315.77	14,474.61	342,790.38	0.7%
3) Pupil Services	3000-3999		16,802.85	43,066.91	59,869.76	20,000.00	25,453.14	45,453.14	-24.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		249,966.54	7,927.23	257,893.77	226,294.55	9,823.00	236,117.55	-8.4%
8) Plant Services	8000-8999		170,942.59	82,447.00	253,389.59	95,050.00	13,800.00	108,850.00	-57.0%
9) Other Outgo	9000-9999	Except 7600-7699	164.79	32,825.04	32,989.83	0.00	2,529.00	2,529.00	-92.3%
10) TOTAL, EXPENDITURES			1,668,216.54	656,583.92	2,324,800.46	1,540,375.83	578,097.80	2,118,473.63	-8.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(177,751.21)	(279,701.94)	(457,453.15)	(37,593.83)	(175,861.63)	(213,455.46)	-53.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	63,851.58	0.00	63,851.58	33,633.21	0.00	33,633.21	-47.3%
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	(226,855.68)	226,855.68	0.00	(120,803.49)	120,803.49	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(163,004.10)	226,855.68	63,851.58	(87,170.28)	120,803.49	33,633.21	-47.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(340,755.31)	(52,846.26)	(393,601.57)	(124,764.11)	(55,058.14)	(179,822.25)	-54.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	853,396.78	197,275.22	1,050,672.00	512,641.47	144,428.96	657,070.43	-37.5%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			853,396.78	197,275.22	1,050,672.00	512,641.47	144,428.96	657,070.43	-37.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			853,396.78	197,275.22	1,050,672.00	512,641.47	144,428.96	657,070.43	-37.5%
2) Ending Balance, June 30 (E + F1e)			512,641.47	144,428.96	657,070.43	387,877.36	89,370.82	477,248.18	-27.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	144,428.96	144,428.96	0.00	89,370.82	89,370.82	-38.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	512,641.47	0.00	512,641.47	387,877.36	0.00	387,877.36	-24.3%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	20,700.61	0.00
6300	Lottery: Instructional Materials	60,952.69	4,183.69
6547	Special Education Early Intervention Preschool Grant	39,945.50	56,113.50
7311	Classified School Employee Professional Development Block Grant	212.47	212.47
9010	Other Restricted Local	22,617.69	28,861.16
Total, Restricted Balance		144,428.96	89,370.82

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,403,863.00	2.77%	1,442,816.00	2.77%	1,482,760.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	24,840.00	0.56%	24,980.00	-4.78%	23,786.00
4. Other Local Revenues	8600-8799	74,079.00	0.00%	74,079.00	0.00%	74,079.00
5. Other Financing Sources						
a. Transfers In	8900-8929	33,633.21	6.37%	35,775.00	191.13%	104,153.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(120,803.49)	7.08%	(129,353.00)	6.94%	(138,331.00)
6. Total (Sum lines A1 thru A5c)		1,415,611.72	2.31%	1,448,297.00	6.78%	1,546,447.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				734,114.36		748,837.36
b. Step & Column Adjustment				14,723.00		19,278.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	734,114.36	2.01%	748,837.36	2.57%	768,115.36
2. Classified Salaries						
a. Base Salaries				194,006.26		195,565.00
b. Step & Column Adjustment				1,558.74		2,494.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						9,609.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	194,006.26	0.80%	195,565.00	6.19%	207,668.00
3. Employee Benefits	3000-3999	370,009.21	1.07%	373,976.00	1.44%	379,359.00
4. Books and Supplies	4000-4999	10,750.00	5.00%	11,288.00	5.00%	11,852.00
5. Services and Other Operating Expenditures	5000-5999	236,575.00	4.58%	247,404.00	4.60%	258,774.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,079.00)	0.00%	(5,079.00)	0.00%	(5,079.00)
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)		1,540,375.83	2.05%	1,571,991.36	3.10%	1,620,689.36
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(124,764.11)		(123,694.36)		(74,242.36)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		512,641.47		387,877.36		264,183.00
2. Ending Fund Balance (Sum lines C and D1)		387,877.36		264,183.00		189,940.64
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
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	0.00				
2. Unassigned/Unappropriated	9790	387,877.36		264,183.00		189,940.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		387,877.36		264,183.00		189,940.64
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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	387,877.36		264,183.00		189,940.64
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	105,924.00				
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		493,801.36		264,183.00		189,940.64
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In subsequent year 2, the aide for the TK classroom has been moved to unrestricted dollars from the UPK grant as that will be fully expended.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	53,119.00	0.00%	53,119.00	0.00%	53,119.00
3. Other State Revenues	8300-8599	195,108.94	-0.04%	195,028.00	-5.69%	183,939.00
4. Other Local Revenues	8600-8799	154,008.23	-39.24%	93,577.00	0.00%	93,577.00
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	120,803.49	7.08%	129,353.00	6.94%	138,331.00
6. Total (Sum lines A1 thru A5c)		523,039.66	-9.93%	471,077.00	-0.45%	468,966.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				128,823.54		80,747.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(48,076.54)		(1,311.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	128,823.54	-37.32%	80,747.00	-1.62%	79,436.00
2. Classified Salaries						
a. Base Salaries				38,725.93		38,725.93
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						(9,609.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,725.93	0.00%	38,725.93	-24.81%	29,116.93
3. Employee Benefits	3000-3999	110,567.72	-5.30%	104,703.00	-0.88%	103,784.00
4. Books and Supplies	4000-4999	72,050.00	-87.46%	9,038.00	4.99%	9,489.00
5. Services and Other Operating Expenditures	5000-5999	220,322.61	-2.77%	214,226.00	4.80%	224,515.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,529.00	0.00%	2,529.00	0.00%	2,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,079.00	0.00%	5,079.00	0.00%	5,079.00
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)		578,097.80	-21.29%	455,047.93	-0.24%	453,948.93
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(55,058.14)		16,029.07		15,017.07

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		144,428.96		89,370.82		105,399.89
2. Ending Fund Balance (Sum lines C and D1)		89,370.82		105,399.89		120,416.96
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	89,370.82		115,236.91		137,154.98
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		(9,837.02)		(16,738.02)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		89,370.82		105,399.89		120,416.96
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In both subsequent years, all salaries funded by donations have been removed. These positions will be eliminated or reduced if donations are not received. In SY 1, Certificated EWRs in ELOP for additional classes have also been removed. These classes will be reinstated should ELOP funding increase as proposed in the May Revise. In SY2, the Classified aide in the TK classroom will be moved to Unrestricted funding as the UPK grant will be fully spent.						

Budget, July 1  
General Fund  
Multiyear Projections  
Unrestricted/Restricted

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	1,403,863.00	2.77%	1,442,816.00	2.77%	1,482,760.00
2. Federal Revenues	8100-8299	53,119.00	0.00%	53,119.00	0.00%	53,119.00
3. Other State Revenues	8300-8599	219,948.94	0.03%	220,008.00	-5.58%	207,725.00
4. Other Local Revenues	8600-8799	228,087.23	-26.49%	167,656.00	0.00%	167,656.00
5. Other Financing Sources						
a. Transfers In	8900-8929	33,633.21	6.37%	35,775.00	191.13%	104,153.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,938,651.38	-0.99%	1,919,374.00	5.00%	2,015,413.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				862,937.90		829,584.36
b. Step & Column Adjustment				14,723.00		19,278.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(48,076.54)		(1,311.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	862,937.90	-3.87%	829,584.36	2.17%	847,551.36
2. Classified Salaries						
a. Base Salaries				232,732.19		234,290.93
b. Step & Column Adjustment				1,558.74		2,494.00
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	232,732.19	0.67%	234,290.93	1.06%	236,784.93
3. Employee Benefits	3000-3999	480,576.93	-0.39%	478,679.00	0.93%	483,143.00
4. Books and Supplies	4000-4999	82,800.00	-75.45%	20,326.00	4.99%	21,341.00
5. Services and Other Operating Expenditures	5000-5999	456,897.61	1.04%	461,630.00	4.69%	483,289.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,529.00	0.00%	2,529.00	0.00%	2,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		2,118,473.63	-4.32%	2,027,039.29	2.35%	2,074,638.29
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(179,822.25)		(107,665.29)		(59,225.29)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		657,070.43		477,248.18		369,582.89
2. Ending Fund Balance (Sum lines C and D1)		477,248.18		369,582.89		310,357.60
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	89,370.82		115,236.91		137,154.98
<b>c. Committed</b>						
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
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	387,877.36		254,345.98		173,202.62
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		477,248.18		369,582.89		310,357.60
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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	387,877.36		264,183.00		189,940.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(9,837.02)		(16,738.02)
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	105,924.00		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)		493,801.36		254,345.98		173,202.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		23.31%		12.55%		8.35%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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)						
		104.86		103.92		97.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		2,118,473.63		2,027,039.29		2,074,638.29
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)						
		2,118,473.63		2,027,039.29		2,074,638.29
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		105,923.68		101,351.96		103,731.91
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		105,923.68		101,351.96		103,731.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,000.00	5,000.00	-72.2%
5) TOTAL, REVENUES			18,000.00	5,000.00	-72.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,000.00	5,000.00	-72.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,000.00	5,000.00	-72.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,319.16	418,319.16	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,319.16	418,319.16	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,319.16	418,319.16	4.5%
2) Ending Balance, June 30 (E + F1e)			418,319.16	423,319.16	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	302,079.16	317,395.16	5.1%
Fund 17 Balance	0000	9780	302,079.16		
Fund 17 Balance	0000	9780		317,395.16	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	116,240.00	105,924.00	-8.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	426,913.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			426,913.81		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			426,913.81		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,000.00	5,000.00	-72.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	5,000.00	-72.2%
TOTAL, REVENUES			18,000.00	5,000.00	-72.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	5,000.00	-72.2%
5) TOTAL, REVENUES			18,000.00	5,000.00	-72.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			18,000.00	5,000.00	-72.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,000.00	5,000.00	-72.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	400,319.16	418,319.16	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			400,319.16	418,319.16	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			400,319.16	418,319.16	4.5%
2) Ending Balance, June 30 (E + F1e)			418,319.16	423,319.16	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	302,079.16	317,395.16	5.1%
Fund 17 Balance	0000	9780	302,079.16		
Fund 17 Balance	0000	9780		317,395.16	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	116,240.00	105,924.00	-8.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) 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	1,572.73	1,510.00	-4.0%
5) TOTAL, REVENUES			1,572.73	1,510.00	-4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,582.59	0.00	-100.0%
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			1,582.59	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9.86)	1,510.00	-15,414.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9.86)	1,510.00	-15,414.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.51	3.65	-73.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.51	3.65	-73.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.51	3.65	-73.0%
2) Ending Balance, June 30 (E + F1e)			3.65	1,513.65	41,369.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3.65	1,513.65	41,369.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2.54		
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			2.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			2.54		
<b>OTHER STATE REVENUE</b>					
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
<b>OTHER LOCAL REVENUE</b>					
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	11.00	10.00
Net Increase (Decrease) in the Fair Value of Investments			8662	0.00	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	1,561.73	1,500.00
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			1,572.73	1,510.00	-4.0%
TOTAL, REVENUES			1,572.73	1,510.00	-4.0%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	1,582.59	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,582.59	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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			1,582.59	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

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

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,572.73	1,510.00	-4.0%
5) TOTAL, REVENUES			1,572.73	1,510.00	-4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,582.59	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,582.59	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(9.86)	1,510.00	-15,414.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9.86)	1,510.00	-15,414.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13.51	3.65	-73.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13.51	3.65	-73.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13.51	3.65	-73.0%
2) Ending Balance, June 30 (E + F1e)			3.65	1,513.65	41,369.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3.65	1,513.65	41,369.9%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	3.65	1,513.65
Total, Restricted Balance		3.65	1,513.65

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	27,500.00	1,000.00	-96.4%
5) TOTAL, REVENUES			27,500.00	1,000.00	-96.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,721.30	0.00	-100.0%
6) Capital Outlay		6000-6999	1,264,247.06	132,081.14	-89.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,350,968.36	132,081.14	-90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,323,468.36)	(131,081.14)	-90.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,323,468.36)	(131,081.14)	-90.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,454,549.50	131,081.14	-91.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,454,549.50	131,081.14	-91.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,454,549.50	131,081.14	-91.0%
2) Ending Balance, June 30 (E + F1e)			131,081.14	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	131,081.14	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	169,759.16		
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			169,759.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			169,759.16		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,500.00	1,000.00	-96.4%
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			27,500.00	1,000.00	-96.4%
TOTAL, REVENUES			27,500.00	1,000.00	-96.4%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
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
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,406.07	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	79,315.23	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,721.30	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,264,247.06	132,081.14	-89.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			1,264,247.06	132,081.14	-89.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,350,968.36	132,081.14	-90.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
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
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,500.00	1,000.00	-96.4%
5) TOTAL, REVENUES			27,500.00	1,000.00	-96.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,350,968.36	132,081.14	-90.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,350,968.36	132,081.14	-90.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(1,323,468.36)	(131,081.14)	-90.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,323,468.36)	(131,081.14)	-90.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,454,549.50	131,081.14	-91.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,454,549.50	131,081.14	-91.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,454,549.50	131,081.14	-91.0%
2) Ending Balance, June 30 (E + F1e)			131,081.14	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	131,081.14	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	131,081.14	0.00
Total, Restricted Balance		131,081.14	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
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	54,182.00	51,000.00	-5.9%
5) TOTAL, REVENUES			54,182.00	51,000.00	-5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			54,182.00	51,000.00	-5.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,851.58	33,633.21	-47.3%
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			(63,851.58)	(33,633.21)	-47.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,669.58)	17,366.79	-279.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,092,653.61	1,082,984.03	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,092,653.61	1,082,984.03	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,092,653.61	1,082,984.03	-0.9%
2) Ending Balance, June 30 (E + F1e)			1,082,984.03	1,100,350.82	1.6%
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					
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	40,625.40	57,992.19	42.7%
Endowment Fund held at County Treasury	0000	9780	40,625.40		
Endowment Fund held at County Treasury	0000	9780		57,992.19	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	106,098.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,042,358.63		
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			1,148,457.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			1,148,457.55		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	1,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	52,182.00	50,000.00	-4.2%
TOTAL, OTHER LOCAL REVENUE			54,182.00	51,000.00	-5.9%
TOTAL, REVENUES			54,182.00	51,000.00	-5.9%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	63,851.58	33,633.21	-47.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			63,851.58	33,633.21	-47.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			(63,851.58)	(33,633.21)	-47.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,182.00	51,000.00	-5.9%
5) TOTAL, REVENUES			54,182.00	51,000.00	-5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			54,182.00	51,000.00	-5.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	63,851.58	33,633.21	-47.3%
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			(63,851.58)	(33,633.21)	-47.3%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,669.58)	17,366.79	-279.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,092,653.61	1,082,984.03	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,092,653.61	1,082,984.03	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,092,653.61	1,082,984.03	-0.9%
2) Ending Balance, June 30 (E + F1e)			1,082,984.03	1,100,350.82	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,042,358.63	1,042,358.63	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	40,625.40	57,992.19	42.7%
Endowment Fund held at County Treasury	0000	9780	40,625.40		
Endowment Fund held at County Treasury	0000	9780		57,992.19	
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	1,042,358.63	1,042,358.63
Total, Restricted Balance		1,042,358.63	1,042,358.63

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			844,041.84	751,800.07	598,548.03	490,868.80	252,142.09	135,751.55	565,053.73	393,021.77
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		14,394.00	14,394.00	14,394.00	14,394.00			5,664.00	6,441.00
Property Taxes	8020-8079			2,295.22	20,479.99	2,306.71	281.12	636,128.36	2,448.02	328.32
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,320.51	486.58	3,759.73	(44.00)	(2,114.00)	753.22	1,555.16	3,358.71
Other State Revenue	8300-8599		5,194.80	5,200.62	8,208.94	2,655.11	27,533.20	13,031.32	2,302.42	3,815.81
Other Local Revenue	8600-8799		57,537.75	2,747.28	6,138.20	(8,837.00)	11,648.37	13,132.02	10,731.31	2,597.05
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			78,447.06	25,123.70	52,980.86	10,474.82	37,348.69	663,044.92	22,700.91	16,540.89
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		16,009.00	78,553.99	83,413.92	84,597.75	82,867.42	83,399.36	80,258.84	86,888.29
Classified Salaries	2000-2999		11,297.00	20,735.92	20,735.92	20,735.92	20,735.92	20,862.17	20,968.03	20,861.35
Employee Benefits	3000-3999		9,752.04	36,189.25	37,671.17	37,915.34	38,079.39	38,015.87	37,600.62	38,449.18
Books and Supplies	4000-4999		6,876.65	11,675.00	9,637.39	5,043.23	5,305.35	7,089.53	2,787.28	4,188.10
Services	5000-5999		39,611.14	31,221.58	31,776.69	40,159.29	6,751.15	34,268.81	35,478.10	24,558.58
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			83,545.83	178,375.74	183,235.09	188,451.53	153,739.23	183,635.74	177,092.87	174,945.50
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	51,021.00			47,316.00	3,706.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		51,021.00	0.00	0.00	47,316.00	3,706.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	244,086.46	87,143.00		24,741.00	64,456.00		50,107.00	17,640.00	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		244,086.46	87,143.00	0.00	24,741.00	64,456.00	0.00	50,107.00	17,640.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(193,065.46)	(87,143.00)	0.00	22,575.00	(60,750.00)	0.00	(50,107.00)	(17,640.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(92,241.77)	(153,252.04)	(107,679.23)	(238,726.71)	(116,390.54)	429,302.18	(172,031.96)	(158,404.61)
F. ENDING CASH (A + E)			751,800.07	598,548.03	490,868.80	252,142.09	135,751.55	565,053.73	393,021.77	234,617.16
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		234,617.16	105,646.40	517,556.08	356,488.78				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	6,441.00	6,441.00	6,441.00	6,441.00	0.00		95,445.00	95,445.00
Property Taxes	8020-8079	324.00	571,512.33	2,348.37	69,965.56			1,308,418.00	1,308,418.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	8,134.20	3,026.73	12,476.63	10,290.06	10,196.00		53,199.53	53,119.00
Other State Revenue	8300-8599	7,223.47	3,515.37	2,862.72	2,654.00	53,528.23	82,223.00	219,949.01	219,948.94
Other Local Revenue	8600-8799	3,547.00	18,224.40	6,787.19	16,788.00	87,045.83		228,087.40	228,087.23
Interfund Transfers In	8900-8929				33,633.21			33,633.21	33,633.21
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		25,669.67	602,719.83	30,915.91	139,771.83	150,770.06	82,223.00	1,938,732.15	1,938,651.38
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	84,377.78	82,790.06	83,674.96	16,107.00	0.00		862,938.37	862,937.90
Classified Salaries	2000-2999	21,315.22	20,921.42	20,666.12	12,897.00			232,731.99	232,732.19
Employee Benefits	3000-3999	38,113.86	37,934.58	38,242.52	10,390.00		82,223.00	480,576.82	480,576.93
Books and Supplies	4000-4999	3,042.57	4,373.72	6,644.61	2,470.00	13,666.57		82,800.00	82,800.00
Services	5000-5999	7,791.00	44,790.37	42,755.00	27,126.00	90,610.00		456,897.71	456,897.61
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499				2,529.00			2,529.00	2,529.00
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		154,640.43	190,810.15	191,983.21	71,519.00	104,276.57	82,223.00	2,118,473.89	2,118,473.63
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					150,770.00		201,792.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	150,770.00	0.00	201,792.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(104,277.00)		139,810.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(104,277.00)	0.00	139,810.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	255,047.00	0.00	61,982.00	
E. NET INCREASE/DECREASE (B - C + D)		(128,970.76)	411,909.68	(161,067.30)	68,252.83	301,540.49	0.00	(117,759.74)	(179,822.25)
F. ENDING CASH (A + E)		105,646.40	517,556.08	356,488.78	424,741.61				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								726,282.10	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			424,741.61	360,910.41	216,488.75	102,414.39	(107,489.50)	(133,341.77)	430,435.42	276,913.16
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		10,816.58	11,782.63	17,399.57	9,065.21		5,388.63	4,368.10	4,455.20
Property Taxes	8020-8079			2,364.08	21,094.40	2,375.91	289.55	655,212.43	2,521.47	338.16
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,318.52	485.84	3,754.08	(44.00)	(2,111.00)	752.09	1,552.83	3,353.66
Other State Revenue	8300-8599		5,197.06	5,202.89	8,212.51	2,656.26	9,545.19	13,037.00	2,303.42	13,817.47
Other Local Revenue	8600-8799		42,293.29	2,019.40	4,511.90	(6,496.00)	10,865.06	15,419.96	7,888.08	1,908.97
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			59,625.45	21,854.84	54,972.46	7,557.38	18,588.80	689,810.11	18,633.90	23,873.46
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		15,195.77	75,517.93	80,190.02	81,328.10	79,664.65	80,176.03	77,156.88	83,530.11
Classified Salaries	2000-2999		12,178.04	20,874.83	20,874.83	20,874.83	20,874.83	21,001.92	21,108.48	21,001.09
Employee Benefits	3000-3999		9,776.26	36,156.83	37,580.18	37,813.58	37,977.99	37,916.26	37,524.34	38,326.32
Books and Supplies	4000-4999		1,285.20	2,181.98	(1,704.00)	942.55	991.53	1,324.99	520.92	782.73
Services	5000-5999		40,021.38	31,544.93	32,105.79	40,575.21	6,821.07	34,623.72	35,845.54	24,812.93
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			78,456.65	166,276.50	169,046.82	181,534.27	146,330.07	175,042.92	172,156.16	168,453.18
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299					17,000.00	101,889.00	31,881.00		
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	0.00	0.00	0.00	17,000.00	101,889.00	31,881.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	97,926.46	45,000.00			52,927.00		(17,129.00)		
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	35,675.52								
Deferred Inflows of Resources	9690									
SUBTOTAL		133,601.98	45,000.00	0.00	0.00	52,927.00	0.00	(17,129.00)	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(133,601.98)	(45,000.00)	0.00	0.00	(35,927.00)	101,889.00	49,010.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(63,831.20)	(144,421.66)	(114,074.36)	(209,903.89)	(25,852.27)	563,777.19	(153,522.26)	(144,579.72)
F. ENDING CASH (A + E)			360,910.41	216,488.75	102,414.39	(107,489.50)	(133,341.77)	430,435.42	276,913.16	132,333.44
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		132,333.44	(32,383.83)	387,972.90	241,897.57				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	10,030.66	5,665.82	4,950.05	11,222.55			95,145.00	95,145.00
Property Taxes	8020-8079	333.72	588,657.90	2,418.82	72,065.00			1,347,671.44	1,347,671.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	787.02	3,022.18	20,445.84	11,715.00	8,087.00		53,119.06	53,119.00
Other State Revenue	8300-8599	10,227.93	5,517.77	4,864.84	5,584.00	51,620.00	82,223.00	220,009.34	220,009.00
Other Local Revenue	8600-8799	(1,705.00)	2,056.55	4,988.95	12,864.00	71,041.00		167,656.16	167,656.00
Interfund Transfers In	8900-8929				35,775.00			35,775.00	35,775.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		19,674.33	604,920.22	37,668.50	149,225.55	130,748.00	82,223.00	1,919,376.00	1,919,375.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	81,116.63	79,590.28	80,440.98	15,679.00			829,586.38	829,586.00
Classified Salaries	2000-2999	21,458.00	21,061.57	20,804.56	12,178.00			234,290.98	234,291.00
Employee Benefits	3000-3999	38,013.86	37,839.96	38,132.96	9,396.00		82,223.00	478,677.54	478,678.00
Books and Supplies	4000-4999	568.64	817.42	1,241.83	742.00	4,592.00		14,287.79	14,288.00
Services	5000-5999	43,234.47	45,254.26	43,123.50	25,341.00	58,326.00		461,629.80	461,630.00
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499					2,529.00		2,529.00	2,529.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		184,391.60	184,563.49	183,743.83	63,336.00	65,447.00	82,223.00	2,021,001.49	2,021,002.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							150,770.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	150,770.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							80,798.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	80,798.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	69,972.00	
E. NET INCREASE/DECREASE (B - C + D)		(164,717.27)	420,356.73	(146,075.33)	85,889.55	65,301.00	0.00	(31,653.49)	(101,627.00)
F. ENDING CASH (A + E)		(32,383.83)	387,972.90	241,897.57	327,787.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								393,088.12	

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	868,237.96	301	0.00	303	868,237.96	305	0.00		307	868,237.96	309
2000 - Classified Salaries	244,616.06	311	0.00	313	244,616.06	315	0.00		317	244,616.06	319
3000 - Employee Benefits	467,974.95	321	0.00	323	467,974.95	325	0.00		327	467,974.95	329
4000 - Books, Supplies Equip Replace. (6500)	26,261.58	331	25.56	333	26,236.02	335	11,100.00		337	15,136.02	339
5000 - Services . . . & 7300 - Indirect Costs	619,148.08	341	19,719.44	343	599,428.64	345	73,911.46		347	525,517.18	349
TOTAL					2,206,493.63	365			TOTAL	2,121,482.17	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	682,168.89	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	81,085.40	380
3. STRS. . . . .	3101 & 3102	186,919.50	382
4. PERS. . . . .	3201 & 3202	3,629.36	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	18,866.54	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	93,608.78	385
7. Unemployment Insurance. . . . .	3501 & 3502	384.74	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	14,233.68	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). . . . .		1,080,896.89	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		1,080,896.89	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. . . . .		50.95%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		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) .....	exempt
2. Percentage spent by this district (Part II, Line 15) .....	50.95%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) .....	2,121,482.17
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	exempt
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>	

**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	862,937.90	301	0.00	303	862,937.90	305	58,708.00		307	804,229.90	309
2000 - Classified Salaries	232,732.19	311	0.00	313	232,732.19	315	0.00		317	232,732.19	319
3000 - Employee Benefits	480,576.93	321	0.00	323	480,576.93	325	32,379.36		327	448,197.57	329
4000 - Books, Supplies Equip Replace. (6500)	82,800.00	331	0.00	333	82,800.00	335	71,000.00		337	11,800.00	339
5000 - Services . . & 7300 - Indirect Costs	456,897.61	341	20,000.00	343	436,897.61	345	8,869.00		347	428,028.61	349
<b>TOTAL</b>					<b>2,095,944.63</b>	<b>365</b>	<b>TOTAL</b>			<b>1,924,988.27</b>	<b>369</b>

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	393
10. Other Benefits (EC 22310). . . . .	3901 & 3902	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	1,072,388.16	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* . . . . .		396
14. TOTAL SALARIES AND BENEFITS . . . . .	1,072,388.16	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .	55.71%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .	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) . . . . .	exempt
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.71%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	1,924,988.27
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	exempt

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


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	2,324,800.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,909.00
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	65,572.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,825.04
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	0.00
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:				68,397.04
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)				2,204,494.42
<b>Section II - Expenditures Per ADA</b>				<b>2024-25 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				99.57
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,140.15
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
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.)			2,230,455.08	19,353.19
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)			2,230,455.08	19,353.19
B. Required effort (Line A.2 times 90%)			2,007,409.57	17,417.87
C. Current year expenditures (Line I.E and Line II.B)			2,204,494.42	22,140.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

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

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 83,478.30
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,497,350.67

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.58%

**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. 0.00
- 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) 133,974.98
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 9,058.26

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	10,159.65
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)	153,192.89
9. Carry-Forward Adjustment (Part IV, Line F)	32,828.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	186,021.83
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,238,699.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	340,433.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	59,869.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	93,660.53
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	21,200.00
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)	0.00
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)	171,912.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	1,925,775.68
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	7.95%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	9.66%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	153,192.89
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(33,704.05)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.50%) times Part III, Line B19); zero if negative	32,828.93
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.50%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.50%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	32,828.93
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	32,828.93

Approved indirect cost rate: 4.50%  
Highest rate used in any program: 4.50%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	28,039.39	1,260.00	4.49%
01	3310	15,700.00	705.00	4.49%
01	4035	1,947.20	74.80	3.84%
01	5810	30,703.57	1,381.43	4.50%

**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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	102,501.22		60,496.69	162,997.91
2. State Lottery Revenue	8560	20,278.00		8,706.00	28,984.00
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)		122,779.22	0.00	69,202.69	191,981.91
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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	5,350.00		5,750.00	11,100.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	9,050.16			9,050.16
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			2,500.00	2,500.00
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)		14,400.16	0.00	8,250.00	22,650.16
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	108,379.06	0.00	60,952.69	169,331.75
<b>D. COMMENTS:</b>					
Happy Valley School purchased a subscription for Physical Education instructional videos from Push Play P.E.					

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

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

Description	2024-25 Actual	2025-26 Budget	% Diff.
SELPA Name: North Santa Cruz County (SC)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. Program Specialist/Regionalized Services Apportionment			0.00%
C. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
D. Low Incidence Apportionment			0.00%
E. Out of Home Care Apportionment			0.00%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
G. Adjustment for NSS with Declining Enrollment			0.00%
H. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines A4 through G)	0.00	0.00	0.00%
I. Federal IDEA Local Assistance Grants - Preschool			0.00%
J. Federal IDEA - Section 619 Preschool			0.00%
K. Other Federal Discretionary Grants			0.00%
L. Other Adjustments			0.00%
M. Total SELPA Revenues (Sum lines H through L)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Santa Cruz County Office of Education (SC00)			0.0%
Live Oak Elementary (SC01)			0.0%
Soquel Union Elementary (SC03)			0.0%
San Lorenzo Valley Unified (SC04)			0.0%
Santa Cruz City High (SC05)			0.0%
Santa Cruz City Elementary (SC06)			0.0%
Scotts Valley Unified (SC07)			0.0%
Bonny Doon Union Elementary (SC08)			0.0%
Happy Valley Elementary (SC09)			0.0%
Mountain Elementary (SC10)			0.0%
Pacific Elementary (SC11)			0.0%
North Santa Cruz County SELPA (SC98)			0.0%
Santa Cruz City Elementary/High (SC99)			0.0%
Pacific Collegiate Charter (SCA1)			0.0%
Delta Charter (SCA2)			0.0%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.M)	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

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	0.00				
Other Sources/Uses Detail					63,851.58	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	0.00	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								
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
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						63,851.58		
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								
Other Sources/Uses 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				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	63,851.58	63,851.58	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	0.00				
Other Sources/Uses Detail					33,633.21	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	0.00	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								
56 DEBT SERVICE FUND								

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
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						33,633.21		
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								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,633.21</b>	<b>33,633.21</b>		

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

Happy Valley Elementary

Santa Cruz County

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**SUPPLEMENTAL CHECKS**

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

**Exception**

<b>Long-Term Liability Type</b>	<b>Beginning Balance</b>	<b>Ending Balance</b>
DEBT.GOV.PENSION.LIAB.9663	\$1,092,852.00	

Budget, July 1  
Budget 2025-26

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**Happy Valley Elementary**

**Santa Cruz County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Export Log  
Period: Budget, July 1  
Type of Export: Official

=====  
LEA: 44-69757-0000000 Happy Valley Elementary

Official Check for LEA: 44-69757-0000000 is good

-----  
Export of USER General Ledger started at 6/3/2025, 2:11:43 PM

OFFICIAL Header for LEA: 44-69757-0000000 Happy Valley Elementary  
VERSION SACS V12

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 1: 293
  
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 2: 230

Export USER General Ledger completed at 6/3/2025, 2:11:43 PM

-----  
Export of Supplementals (USER ELEMENTS) started at 6/3/2025, 2:11:43 PM

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 3: 758
  
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 4: 2773

Export of supplementals (USER ELEMENTS) completed at 6/3/2025, 2:11:43 PM

-----  
Export of TRC Explanations started at 6/3/2025, 2:11:43 PM

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 5: 0
  
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 6: 0

Export of TRC Explanations completed at 6/3/2025, 2:11:43 PM

-----  
Export of TRC Log started at 6/3/2025, 2:11:43 PM

- Fiscal year: 2024-25
- Type of data: Estimated Actuals
- Number of records exported in group 7: 56
  
- Fiscal year: 2025-26
- Type of data: Budget
- Number of records exported in group 8: 57

Export of TRC Log completed at 6/3/2025, 2:11:43 PM

OFFICIAL END for LEA: 44-69757-0000000 Happy Valley Elementary

Exported to file: 44697570000000\_BS1\_2025-26\_G8BBGYMF1Z\_OFFICIAL.DAT

